LEGISLATION AND SUPPORTING DOCUMENTS TO IMPLEMENT THE UNITED STATES-KOREA FREE TRADE AGREEMENT

MESSAGE

FROM

THE PRESIDENT OF THE UNITED STATES

TRANSMITTING

CONSISTENT WITH THE TRADE ACT OF 2002, LEGISLATION AND SUPPORTING DOCUMENTS TO IMPLEMENT THE UNITED STATES-KOREA FREE TRADE AGREEMENT

OCTOBER 4, 2011.—Message and accompanying papers referred to the Committee on Ways and Means and ordered to be printed.

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To the Congress to the United States:

I am pleased to transmit legislation and supporting documents to implement the United States-Korea Free Trade Agreement (Agreement), a landmark agreement that supports American jobs, advances U.S. interests, and reflects America's fundamental values.

The Agreement levels the playing field for U.S. businesses, workers, farmers, ranchers, manufacturers, investors, and service providers by offering them unprecedented access to Korea's nearly $1 trillion economy. The Agreement eliminates tariffs on over 95 percent of U.S. exports of industrial and consumer goods to Korea within the first 5 years and, together with the agreement entered into through an exchange of letters in February 2011, addresses key outstanding concerns of American automakers and workers regarding the lack of a level playing field in Korea's auto market. The Agreement also ensures that almost two-thirds of current U.S. agricultural exports will enter Korea duty-free immediately. In addition, the Agreement will give American service providers much greater access to Korea's $580 billion services market.

The Agreement contains state of the art provisions to help protect and enforce intellectual property rights, reduce regulatory red tape, and eliminate regulatory barriers to U.S. exports. The Agreement also contains the highest standards for protecting labor rights, carrying out covered environmental agreements, and ensuring that key domestic labor and environmental laws are enforced, combined with strong remedies for noncompliance.

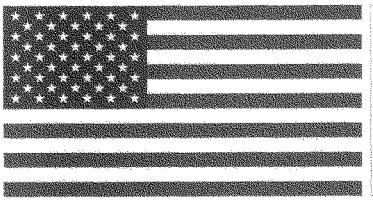
Increased U.S. exports expected under the Agreement will support more than 70,000 American jobs. The Agreement will bolster our economic competitiveness in the Asia-Pacific region and our regional security interests. The United States once was the top supplier of goods exported to Korea. Over the past decade, our share of Korea's import market for goods has fallen from 21 percent to just 10 percent—behind China and Japan, and barely ahead of the European Union (EU). The EU and several other trading partners are negotiating or have recently concluded trade agreements with Korea. If the United States-Korea trade agreement is not approved, the United States could lose further market share, export-supported jobs, and economic growth opportunities, with damage to our leadership position in the region.

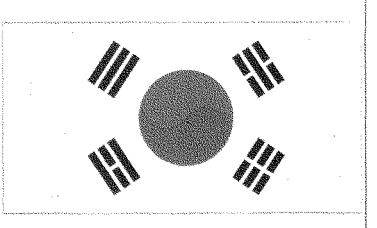
As a part of an ambitious trade agenda, it is important that the Congress renew a strong and robust Trade Adjustment Assistance Program consistent with reforms enacted in 2009. Renewal of that program is necessary to support Americans who need training and other services when their jobs are adversely affected by trade. As we expand access to other markets abroad, we need to ensure that American workers are provided the tools needed to take advantage of these opportunities and are not left behind in the global economy.

Approving and implementing the Agreement is an opportunity to shape history. We must seize the moment together to support jobs for the American people today and to sustain U.S. leadership well into the 21st century. I urge the Congress to enact this legislation promptly.

BARACK OBAMA.

THE WHITE HOUSE, *October 3, 2011.*





Free Trade Agreement between the Republic of Korea and the United States of America

THE UNITED STATES – KOREA FREE TRADE AGREEMENT

IMPLEMENTING LEGISLATION AND SUPPORTING DOCUMENTATION

Consistent with the provisions of section 2105(a)(1)(A) and (B) of the Trade Act of 2002 (19 U.S.C. § 3805(a)(1)(A) and (B)) ("the Act"):

- On April 1, 2007, the President notified the House of Representatives and the Senate of the President's intention to enter into a free trade agreement with the Republic of Korea ("Korea") (43 Wkly. Comp. of Pres. Docs. 405 (2007)).

- On April 3, 2007, the President published in the *Federal Register* a notice of the President's intention to enter into a free trade agreement with Korea (72 Fed. Reg. 16259 (2007)).

- On June 30, 2007, the United States Trade Representative entered into a free trade agreement with Korea ("Agreement").

- On August 27, 2007, the United States Trade Representative transmitted to the Congress a description of changes to existing U.S. laws required to comply with the Agreement.

The following documents are submitted to the Congress under section 2105 of the Act. Submitted herewith or within these documents are:

- a copy of the final legal text of the Agreement (Tab 1);

- a draft of an implementing bill described in section 2103(b)(3) of the Act (Tab 2);

- a statement of administrative action proposed to implement the Agreement, which includes an explanation as to how the implementing bill and proposed administrative action will change or affect existing law and administrative practice, whether and how the Agreement changes provisions of an agreement previously negotiated, and how the implementing bill meets the standards set forth in section 2103(b)(3) of the Act (Tab 3);

- a statement setting forth the reasons of the President regarding how and to what extent the Agreement makes progress in achieving the applicable purposes, policies, objectives, and priorities of the Act (Tab 4); and

- a statement setting forth the reasons of the President regarding how the Agreement serves the interest of U.S. commerce (Tab 5).

Additionally, a summary of the Agreement (Tab 6), as required by section 162 of the Trade Act of 1974 (19 U.S.C. § 2212), and nineteen letters related to the Agreement (Tab 7) are submitted herewith to the Congress.

TAB 1

Full Text of the Free Trade Agreement between the Republic of Korea and the United States of America

(Separately Bound)

FREE TRADE AGREEMENT BETWEEN THE REPUBLIC OF KOREA AND THE UNITED STATES OF AMERICA

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FREE TRADE AGREEMENT BETWEEN THE UNITED STATES OF AMERICA AND THE REPUBLIC OF KOREA

The Government of the United States of America (United States) and the Government of the Republic of Korea (Korea) (the Parties):

Recognizing their longstanding and strong partnership, and desiring to strengthen their close economic relations;

Convinced that a free trade area will create an expanded and secure market for goods and services in their territories and a stable and predictable environment for investment, thus enhancing the competitiveness of their firms in global markets;

Desiring to raise living standards, promote economic growth and stability, create new employment opportunities, and improve the general welfare in their territories by liberalizing and expanding trade and investment between their territories;

Seeking to establish clear and mutually advantageous rules governing their trade and investment and to reduce or eliminate the barriers to trade and investment between their territories;

Agreeing that foreign investors are not hereby accorded greater substantive rights with respect to investment protections than domestic investors under domestic law where, as in the United States, protections of investor rights under domestic law equal or exceed those set forth in this Agreement;

Resolved to contribute to the harmonious development and expansion of world trade by removing obstacles to trade through the creation of a free trade area and to avoid creating new barriers to trade or investment between their territories that could reduce the benefits of this Agreement;

Desiring to strengthen the development and enforcement of labor and environmental laws and policies, promote basic workers' rights and sustainable development, and implement this Agreement in a manner consistent with environmental protection and conservation;

Building on their respective rights and obligations under the *Marrakesh Agreement Establishing the World Trade Organization* and other multilateral, regional, and bilateral agreements and arrangements to which they are both parties; and

Committed to furthering their economic leadership in the Asia Pacific region, in particular by seeking to reduce barriers to trade and investment in the region;

HAVE AGREED as follows:

CHAPTER ONE
INITIAL PROVISIONS AND DEFINITIONS

Section A: Initial Provisions

ARTICLE 1.1: ESTABLISHMENT OF A FREE TRADE AREA

Consistent with Article XXIV of GATT 1994 and Article V of GATS, the Parties hereby establish a free trade area in accordance with the provisions of this Agreement.

ARTICLE 1.2: RELATION TO OTHER AGREEMENTS

1. The Parties affirm their existing rights and obligations with respect to each other under existing bilateral and multilateral agreements to which both Parties are party, including the WTO Agreement.

2. For greater certainty, this Agreement shall not be construed to derogate from any international legal obligation between the Parties that provides for more favorable treatment of goods, services, investments, or persons than that provided for under this Agreement.

ARTICLE 1.3: EXTENT OF OBLIGATIONS

The Parties shall ensure that all necessary measures are taken in order to give effect to the provisions of this Agreement, including their observance, except as otherwise provided in this Agreement, by regional levels of government.

Section B: General Definitions

ARTICLE 1.4: DEFINITIONS

For purposes of this Agreement, unless otherwise specified:

central level of government means:

(a) for Korea, the central level of government; and

(b) for the United States, the federal level of government;

covered investment means, with respect to a Party, an investment, as defined in Article 11.28 (Definitions), in its territory of an investor of the other Party that is in existence as of the date of entry into force of this Agreement or established, acquired, or expanded thereafter;

customs duties includes any customs or import duty and a charge of any kind imposed in connection with the importation of a good, including any form of surtax or surcharge in connection with such importation,[1] but does not include any:

(a) charge equivalent to an internal tax imposed consistently with Article III:2 of GATT 1994, in respect of like, directly competitive, or substitutable goods of the Party, or in respect of goods from which the imported good has been manufactured or produced in whole or in part;

[1] For greater certainty, "customs duty" includes an adjustment tariff imposed pursuant to Article 69 of Korea's *Customs Act*.

(b) antidumping or countervailing duty that is applied pursuant to a Party's law; or

(c) fee or other charge in connection with importation commensurate with the cost of services rendered;

Customs Valuation Agreement means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, contained in Annex 1A to the WTO Agreement;

days means calendar days;

enterprise means any entity constituted or organized under applicable law, whether or not for profit, and whether privately or governmentally owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, association, or similar organization;

enterprise of a Party means an enterprise constituted or organized under a Party's law;

existing means in effect on the date this Agreement enters into force;

freely usable currency means "freely usable currency" as determined by the International Monetary Fund under its *Articles of Agreement*;

GATS means the *General Agreement on Trade in Services*, contained in Annex 1B to the WTO Agreement;

GATT 1994 means the *General Agreement on Tariffs and Trade 1994*, contained in Annex 1A to the WTO Agreement;

goods of a Party means domestic products as these are understood in GATT 1994 or such goods as the Parties may agree, and includes originating goods of that Party;

government procurement means the process by which a government obtains the use of or acquires goods or services, or any combination thereof, for governmental purposes and not with a view to commercial sale or resale or use in the production or supply of goods or services for commercial sale or resale;

Harmonized System (HS) means the *Harmonized Commodity Description and Coding System*, including its General Rules of Interpretation, Section Notes, and Chapter Notes, as adopted and implemented by the Parties in their respective tariff laws;

Import Licensing Agreement means the *Agreement on Import Licensing Procedures*, contained in Annex 1A to the WTO Agreement;

Joint Committee means the Joint Committee established under Article 22.2 (Joint Committee);

measure includes any law, regulation, procedure, requirement, or practice;

national means:

(a) with respect to Korea, a Korean national within the meaning of the *Nationality*

Act;[2] and

(b) with respect to the United States, "national of the United States" as defined in the *Immigration and Nationality Act*;

originating means qualifying under the rules of origin set out in Chapter Four (Textiles and Apparel) or Six (Rules of Origin and Origin Procedures);

person means a natural person or an enterprise;

person of a Party means a national or an enterprise of a Party;

preferential tariff treatment means the duty rate applicable under this Agreement to an originating good;

regional level of government means, for the United States, a state of the United States, the District of Columbia, or Puerto Rico; for Korea, "regional level of government" is not applicable;

remanufactured goods means goods classified in HS Chapter 84, 85, 87, or 90, or under heading 94.02 that:

(a) are entirely or partially comprised of recovered goods as defined in Article 6.22 (Definitions); and

(b) have a similar life expectancy and enjoy a factory warranty similar to such new goods;

Safeguards Agreement means the *Agreement on Safeguards*, contained in Annex 1A to the WTO Agreement;

sanitary or phytosanitary measure means any measure referred to in paragraph 1 of Annex A of the SPS Agreement;

SPS Agreement means the *Agreement on the Application of Sanitary and Phytosanitary Measures*, contained in Annex 1A to the WTO Agreement;

state enterprise means an enterprise that is owned, or controlled through ownership interests, by a Party;[3]

TBT Agreement means the *Agreement on Technical Barriers to Trade*, contained in Annex 1A to the WTO Agreement;

territory means:

(a) with respect to Korea, the land, maritime, and air space over which Korea exercises sovereignty, and those maritime areas, including the seabed and subsoil adjacent to and beyond the outer limit of the territorial seas over which it may exercise sovereign rights or jurisdiction in accordance with

[2] A natural person who is domiciled in the area north of the Military Demarcation Line on the Korean Peninsula shall not be entitled to benefits under this Agreement.

[3] For greater certainty, ownership, or control through ownership interests, may be direct or indirect.

international law and its domestic law; and

(b) with respect to the United States,

(i) the customs territory of the United States, which includes the 50 states, the District of Columbia, and Puerto Rico;

(ii) the foreign trade zones located in the United States and Puerto Rico; and

(iii) any areas beyond the territorial seas of the United States within which, in accordance with international law and its domestic law, the United States may exercise sovereign rights with respect to the seabed and subsoil and their natural resources;

TRIPS Agreement means the *Agreement on Trade-Related Aspects of Intellectual Property Rights*, contained in Annex 1C to the WTO Agreement;[4]

WTO means the World Trade Organization; and

WTO Agreement means the *Marrakesh Agreement Establishing the World Trade Organization*, done on April 15, 1994.

[4] For greater certainty, "TRIPS Agreement" includes any waiver in force between the Parties of any provision of the TRIPS Agreement granted by WTO Members in accordance with the WTO Agreement.

CHAPTER TWO
NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

ARTICLE 2.1: SCOPE AND COVERAGE

Except as otherwise provided in this Agreement, this Chapter applies to trade in goods of a Party.

Section A: National Treatment

ARTICLE 2.2: NATIONAL TREATMENT

1. Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994, including its interpretive notes, and to this end Article III of GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. The treatment to be accorded by a Party under paragraph 1 means, with respect to a regional level of government, treatment no less favorable than the most favorable treatment that regional level of government accords to any like, directly competitive, or substitutable goods, as the case may be, of the Party of which it forms a part.

3. Paragraphs 1 and 2 shall not apply to the measures set out in Annex 2-A.

Section B: Elimination of Customs Duties

ARTICLE 2.3: ELIMINATION OF CUSTOMS DUTIES

1. Except as otherwise provided in this Agreement, neither Party may increase any existing customs duty, or adopt any new customs duty, on an originating good.

2. Except as otherwise provided in this Agreement, each Party shall progressively eliminate its customs duties on originating goods in accordance with its Schedule to Annex 2-B.

3. On the request of either Party, the Parties shall consult to consider accelerating the elimination of customs duties set out in their Schedules to Annex 2-B. An agreement by the Parties to accelerate the elimination of a customs duty on a good shall supercede any duty rate or staging category determined pursuant to their Schedules to Annex 2-B for that good when approved by each Party in accordance with its applicable legal procedures.

4. For greater certainty, a Party may:

   (a) raise a customs duty to the level established in its Schedule to Annex 2-B following a unilateral reduction; or

   (b) maintain or increase a customs duty as authorized by the Dispute Settlement Body of the WTO.

Section C: Special Regimes

ARTICLE 2.4: WAIVER OF CUSTOMS DUTIES

1. Neither Party may adopt any new waiver of customs duties, or expand with respect to existing recipients or extend to any new recipient the application of an existing waiver of customs duties, where the waiver is conditioned, explicitly or implicitly, on the fulfillment of a performance requirement.

2. Neither Party may, explicitly or implicitly, condition on the fulfillment of a performance requirement the continuation of any existing waiver of customs duties.

ARTICLE 2.5: TEMPORARY ADMISSION OF GOODS

1. Each Party shall grant duty-free temporary admission for the following goods, regardless of their origin:

(a) professional equipment, including equipment for the press or television, software, and broadcasting and cinematographic equipment, necessary for carrying out the business activity, trade, or profession of a person who qualifies for temporary entry pursuant to the laws of the importing Party;

(b) goods intended for display or demonstration;

(c) commercial samples and advertising films and recordings; and

(d) goods admitted for sports purposes.

2. Each Party shall, at the request of the person concerned and for reasons its customs authority considers valid, extend the time limit for temporary admission beyond the period initially fixed.

3. Neither Party may condition the duty-free temporary admission of a good referred to in paragraph 1, other than to require that the good:

(a) be used solely by or under the personal supervision of a national or resident of the other Party in the exercise of the business activity, trade, profession, or sport of that person;

(b) not be sold or leased while in its territory;

(c) be accompanied by a security in an amount no greater than 110 percent of the charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;

(d) be capable of identification when exported;

(e) be exported on the departure of the person referenced in subparagraph (a), or within such other period related to the purpose of the temporary admission as the Party may establish, or within one year, unless extended;

(f) be admitted in no greater quantity than is reasonable for its intended use; and

(g) be otherwise admissible into the Party's territory under its law.

4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, the Party may apply the customs duty and any other charge that would normally be owed on the good plus any other charges or penalties provided for under its law.

5. Each Party shall adopt and maintain procedures providing for the expeditious release of goods admitted under this Article. To the extent possible, such procedures shall provide that when such a good accompanies a national or resident of the other Party who is seeking temporary entry, the good shall be released simultaneously with the entry of that national or resident.

6. Each Party shall permit a good temporarily admitted under this Article to be exported through a customs port other than that through which it was admitted.

7. Each Party shall provide that the importer or other person responsible for a good admitted under this Article shall not be liable for failure to export the good on presentation of satisfactory proof to the importing Party that the good has been destroyed within the original period fixed for temporary admission or any lawful extension.

8. Subject to Chapters Eleven (Investment) and Twelve (Cross-Border Trade in Services):

(a) each Party shall allow a container used in international traffic that enters its territory from the territory of the other Party to exit its territory on any route that is reasonably related to the economic and prompt departure of such container;

(b) neither Party may require any security or impose any penalty or charge solely by reason of any difference between the port of entry and the port of departure of a container;

(c) neither Party may condition the release of any obligation, including any security, that it imposes in respect of the entry of a container into its territory on its exit through any particular port of departure; and

(d) neither Party may require that the carrier bringing a container from the territory of the other Party into its territory be the same carrier that takes the container to the territory of the other Party.

ARTICLE 2.6: GOODS RE-ENTERED AFTER REPAIR OR ALTERATION

1. Neither Party may apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been temporarily exported from its territory to the territory of the other Party for repair or alteration, regardless of whether the repair or alteration:

(a) could be performed in the territory of the Party from which the good was exported for repair or alteration; or

(b) has increased the value of the good.

2. Neither Party may apply a customs duty to a good, regardless of its origin, admitted temporarily from the territory of the other Party for repair or alteration.

3. For purposes of this Article, "repair or alteration" does not include an operation or process that:

(a) destroys a good's essential characteristics or creates a new or commercially different good; or

(b) transforms an unfinished good into a finished good.

ARTICLE 2.7: DUTY-FREE ENTRY OF COMMERCIAL SAMPLES OF NEGLIGIBLE VALUE AND PRINTED ADVERTISING MATERIALS

Each Party shall grant duty-free entry to commercial samples of negligible value, and to printed advertising materials, imported from the territory of the other Party, regardless of their origin, but may require that:

(a) the samples be imported solely for the solicitation of orders for goods, or services provided from the territory, of the other Party or a non-Party; or

(b) the advertising materials be imported in packets that each contain no more than one copy of each such material and that neither the materials nor the packets form part of a larger consignment.

Section D: Non-Tariff measures

ARTICLE 2.8: IMPORT AND EXPORT RESTRICTIONS

1. Except as otherwise provided in this Agreement, neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994 and its interpretative notes, and to this end Article XI of GATT 1994 and its interpretative notes are incorporated into and made a part of this Agreement, *mutatis mutandis.*[1]

2. The Parties understand that the GATT 1994 rights and obligations incorporated by paragraph 1 prohibit, in any circumstances in which any other form of restriction is prohibited, a Party from adopting or maintaining:

(a) export and import price requirements, except as permitted in enforcement of countervailing and antidumping duty orders and undertakings;

(b) import licensing conditioned on the fulfillment of a performance requirement; or

(c) voluntary export restraints inconsistent with Article VI of GATT 1994, as implemented under Article 18 of the SCM Agreement and Article 8.1 of the AD Agreement.

3. Paragraphs 1 and 2 shall not apply to the measures set out in Annex 2-A.

4. In the event that a Party adopts or maintains a prohibition or restriction on the importation from or exportation to a non-Party of a good, no provision of this Agreement shall be construed to prevent the Party from:

(a) limiting or prohibiting the importation of the good of the non-Party from the territory of the other Party; or

[1] For greater certainty, paragraph 1 applies, *inter alia,* to prohibitions or restrictions on the importation of remanufactured goods.

(b) requiring as a condition for exporting the good of the Party to the territory of the other Party, that the good not be re-exported to the non-Party, directly or indirectly, without being consumed in the territory of the other Party.

5. In the event that a Party adopts or maintains a prohibition or restriction on the importation of a good from a non-Party, the Parties, on the request of either Party, shall consult with a view to avoiding undue interference with or distortion of pricing, marketing, or distribution arrangements in the territory of the other Party.

6. Neither Party may, as a condition for engaging in importation or for the importation of a good, require a person of the other Party to establish or maintain a contractual or other relationship with a distributor in its territory.

7. For greater certainty, paragraph 6 does not prevent a Party from requiring a person referred to in that paragraph to designate an agent for the purpose of facilitating communications between its regulatory authorities and that person.

8. For purposes of paragraph 6, **distributor** means a person of a Party who is responsible for the commercial distribution, agency, concession, or representation in the territory of that Party of goods of the other Party.

ARTICLE 2.9: IMPORT LICENSING

1. Neither Party may adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.[2]

2. (a) Promptly after this Agreement enters into force, each Party shall notify the other Party of its existing import licensing procedures, if any. The notification shall:

(i) include the information specified in Article 5 of the Import Licensing Agreement; and

(ii) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.

(b) Before applying any new or modified import licensing procedure, a Party shall publish the new procedure or modification on an official government Internet site or in a single official journal. To the extent possible, the Party shall do so at least 20 days before the new procedure or modification takes effect.

3. Neither Party may apply an import licensing procedure to a good of the other Party unless the Party has complied with the requirements of paragraph 2 with respect to that procedure.

ARTICLE 2.10: ADMINISTRATIVE FEES AND FORMALITIES

1. Each Party shall ensure, in accordance with Article VIII:1 of GATT 1994 and its interpretive notes, that all fees and charges of whatever character (other than customs duties, charges equivalent to an internal tax or other internal charge applied consistently with Article III:2 of GATT 1994, and antidumping and countervailing duties) imposed on or in

[2] For purposes of paragraph 1 and for greater certainty, in determining whether a measure is inconsistent with the Import Licensing Agreement, the Parties shall apply the definition of "import licensing" contained in that Agreement.

connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.

2. Neither Party may require consular transactions, including related fees and charges, in connection with the importation of any good of the other Party.

3. Each Party shall make available and maintain through the Internet a current list of the fees and charges it imposes in connection with importation or exportation.

4. Neither Party may adopt or maintain a merchandise processing fee on originating goods.

ARTICLE 2.11: EXPORT DUTIES, TAXES, OR OTHER CHARGES

Neither Party may adopt or maintain any duty, tax, or other charge on the export of any good to the territory of the other Party, unless the duty, tax, or charge is also adopted or maintained on the good when destined for domestic consumption.

ARTICLE 2.12: ENGINE DISPLACEMENT TAXES

1. Korea:

(a) shall amend the Special Consumption Tax, established under Article 1 of the *Special Consumption Tax Act*, to provide that:

(i) vehicles with engines of 1000 cubic centimeters (ccs) or less are not taxed, vehicles with engines of between 1001 ccs and 2000 ccs are taxed at a single rate of no more than 5 percent,[3] and vehicles with engines of more than 2000 ccs are taxed at a single rate of no more than 8 percent; and

(ii) within 3 years of the date this Agreement enters into force, vehicles with engines of more than 1000 ccs are taxed at a single rate of no more than 5 percent;

(b) shall amend the Annual Vehicle Tax, established under Article 196-5 of the *Local Tax Act*, to provide that vehicles with engines of 1000 ccs or less are taxed at a single rate of no more than 80 Korean won per cc, vehicles with engines of between 1001 ccs and 1600 ccs are taxed at a single rate of no more than 140 Korean won per cc, and vehicles with engines of more than 1600 ccs are taxed at a single rate of no more than 200 Korean won per cc; and

(c) may not modify its Subway Bonds or Regional Development Bonds[4] so as to increase the existing disparity in bond purchase rates between categories of vehicles.

[3] The percentages referred to in subparagraph (a) are percentages of the value of the vehicle, determined in accordance with the *Special Consumption Tax Act*.

[4] Subway Bonds are established under Article 13.1 (2) and Article 13.2 of the *Urban Railroad Act* and Article 12.1 of the *Presidential Decree of the Urban Railroad Act*. Regional Development Bonds are established under the following local government ordinances: Article 6 of the *Ulsan Metropolitan City Ordinance for Regional Development Fund*, Article 7 of the *Gyeonggi-do Ordinance for Regional Development Fund*, Article 5 of the

2. Korea shall make the rate reduction prescribed by paragraph 1(a)(ii) for vehicles with engines of more than 2000 ccs in three equal annual stages. Each annual stage of reduction made after the date this Agreement enters into force shall take effect on January 1 of the relevant year.

3. Korea may not adopt new taxes based on vehicle engine displacement or modify an existing tax to increase the disparity in tax rates between categories of vehicles.

4. The Parties recognized that consumers in Korea are eligible for a refund of approximately 80 percent[5] of Subway Bonds and Regional Development Bonds immediately on the purchase of a new motor vehicle. Korea will take steps to promote public awareness of these refund programs, including by ensuring that information on how to obtain a refund is made publicly available, including on the Internet.

Section E: Other Measures

ARTICLE 2.13: DISTINCTIVE PRODUCTS

1. Korea shall recognize Bourbon Whiskey and Tennessee Whiskey, which is a straight Bourbon Whiskey authorized to be produced only in the State of Tennessee, as distinctive products of the United States. Accordingly, Korea shall not permit the sale of any product as Bourbon Whiskey or Tennessee Whiskey, if it has not been manufactured in the United States in accordance with the laws and regulations of the United States governing the manufacture of Bourbon Whiskey and Tennessee Whiskey.

2. The United States shall recognize Andong Soju and Gyeongju Beopju as distinctive products of Korea. Accordingly, the United States shall not permit the sale of any product as Andong Soju or Gyeongju Beopju, if it has not been manufactured in Korea in accordance with the laws and regulations of Korea governing the manufacture of Andong Soju and Gyeongju Beopju.

3. Promptly after this Agreement enters into force, each Party shall notify the other Party of its existing laws and regulations governing the manufacture of these products, and thereafter shall notify the other Party of any modifications it makes to those laws and regulations.

4. For greater certainty, nothing in this Article shall be construed to create or confer any right relating to a trademark or geographical indication.

Section F: Institutional Provisions

ARTICLE 2.14: COMMITTEE ON TRADE IN GOODS

Gyeongsangnam-do Ordinance for Regional Development Fund, Article 5 of the *Gyeongsangbuk-do Ordinance for Regional Development Fund*, Article 6 of the *Jeollabuk-do Ordinance for Regional Development Fund*, Article 7 of the *Jeollanam-do Ordinance for Regional Development Fund*, Article 7 of the *Chungcheongbuk-do Ordinance for Regional Development Fund*, Article 5 of the *Chungcheongnam-do Ordinance for Regional Development Fund*, Article 5 of the *Gangwon-do Ordinance for Regional Development Fund*, and Article 9 of the *Jeju-do Ordinance for Regional Development Fund*.

[5] The percentage available for refund varies depending on the prevailing market interest rate for bonds.

1. The Parties hereby establish a Committee on Trade in Goods, comprising representatives of each Party.

2. The Committee shall meet on the request of a Party or the Joint Committee to consider any matter arising under this Chapter, Chapter Six (Rules of Origin and Origin Procedures), or Chapter Seven (Customs Administration and Trade Facilitation).

3. The Committee's functions shall include:

(a) promoting trade in goods between the Parties, including through consultations on accelerating tariff elimination under this Agreement and other issues as appropriate; and

(b) addressing tariff and non-tariff barriers to trade in goods between the Parties and, if appropriate, referring such matters to the Joint Committee for its consideration.

4. The Committee shall also:

(a) discuss and endeavor to resolve any difference that may arise between the Parties on matters related to the classification of goods under the Harmonized System;

(b) review conversion to the Harmonized System 2007 nomenclature and its subsequent revisions to ensure that each Party's obligations under this Agreement are not altered, and consult to resolve any conflicts between,

(i) the Harmonized System 2007 or subsequent nomenclature and Annex 2-B; and

(ii) Annex 2-B and national nomenclatures; and

(c) discuss any matter arising under Article 7.2 (Release of Goods) or 7.5 (Cooperation), including procedures for the expedited release of goods and matters related to risk management.

The Committee may convene a subcommittee on customs matters to assist the Committee in its work under this paragraph.

Section G: Definitions

ARTICLE 2.15: DEFINITIONS

For purposes of this Chapter:

AD Agreement means the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994*, contained in Annex 1A to the WTO Agreement;

advertising films and recordings means recorded visual media or audio materials, consisting essentially of images and/or sound, showing the nature or operation of goods or services offered for sale or lease by a person established or resident in the territory of a Party, provided that such materials are of a kind suitable for exhibition to prospective customers but not for broadcast to the general public;

commercial samples of negligible value means commercial samples having a value, individually or in the aggregate as shipped, of not more than the amount specified in a Party's laws, regulations, or procedures governing temporary admission, or so marked, torn, perforated, or otherwise treated that they are unsuitable for sale or use except as commercial samples;

consular transactions means requirements that goods of a Party intended for export to the territory of the other Party must first be submitted to the supervision of the consul of the importing Party in the territory of the exporting Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations, or any other customs documentation required on or in connection with importation;

consumed means

(a) actually consumed; or

(b) further processed or manufactured so as to result in a substantial change in the value, form, or use of the good or in the production of another good;

duty-free means free of customs duty;

goods intended for display or demonstration includes their component parts, ancillary apparatus, and accessories;

goods temporarily admitted for sports purposes means sports requisites for use in sports contests, demonstrations, or training in the territory of the Party into whose territory such goods are admitted;

import licensing means an administrative procedure requiring the submission of an application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body as a prior condition for importation into the territory of the importing Party;

performance requirement means a requirement that:

(a) a given level or percentage of goods or services be exported;

(b) domestic goods or services of the Party granting a waiver of customs duties or an import license be substituted for imported goods;

(c) a person benefiting from a waiver of customs duties or an import license purchase other goods or services in the territory of the Party granting the waiver of customs duties or the import license, or accord a preference to domestically produced goods;

(d) a person benefiting from a waiver of customs duties or an import license produce goods or supply services, in the territory of the Party granting the waiver of customs duties or the import license, with a given level or percentage of domestic content; or

(e) relates in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows;

but does not include a requirement that an imported good be:

(f) subsequently exported;

(g) used as a material in the production of another good that is subsequently exported;

(h) substituted by an identical or similar good used as a material in the production of another good that is subsequently exported; or

(i) substituted by an identical or similar good that is subsequently exported;

printed advertising materials means those goods classified in Chapter 49 of the Harmonized System, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials, and posters, that are used to promote, publicize, or advertise a good or service, are essentially intended to advertise a good or service, and are supplied free of charge; and

SCM Agreement means the *Agreement on Subsidies and Countervailing Measures*, contained in Annex 1A to the WTO Agreement.

ANNEX 2-A
NATIONAL TREATMENT AND IMPORT AND EXPORT RESTRICTIONS

Section A: Measures of Korea

Articles 2.2 and paragraphs 1 and 2 of Article 2.8 shall not apply to:

(a) any action authorized by the Dispute Settlement Body of the WTO; and

(b) any measure that Korea applies to address market disruption pursuant to procedures that have been incorporated into the WTO Agreement.

Section B: Measures of the United States

Articles 2.2 and paragraphs 1 and 2 of Article 2.8 shall not apply to:

(a) any control on the export of logs of all species;

(b) (i) any measure under existing provisions of the *Merchant Marine Act* of 1920, 46 App. U.S.C. § 883; the *Passenger Vessel Act*, 46 App. U.S.C. §§ 289, 292, and 316; and 46 U.S.C. § 12108, to the extent that such measures were mandatory legislation at the time of the accession of the United States to the General Agreement on Tariffs and Trade 1947 (GATT 1947) and have not been amended so as to decrease their conformity with Part II of the GATT 1947;

(ii) the continuation or prompt renewal of a non-conforming provision of any statute referred to in clause (i); and

(iii) the amendment to a non-conforming provision of any statute referred to in clause (i) to the extent that the amendment does not decrease the conformity of the provision with Articles 2.2 and 2.8;

(c) any action authorized by the Dispute Settlement Body of the WTO; and

(d) any measure that the United States applies to address market disruption pursuant to procedures that have been incorporated into the WTO Agreement.

ANNEX 2-B
TARIFF ELIMINATION

1. Except as otherwise provided in a Party's Schedule to this Annex, the following staging categories apply to the elimination of customs duties by each Party pursuant to Article 2.3.2:

(a) duties on originating goods provided for in the items in staging category A in a Party's Schedule shall be eliminated entirely and such goods shall be duty-free on the date this Agreement enters into force;

(b) duties on originating goods provided for in the items in staging category B in a Party's Schedule shall be removed in two equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year two;

(c) duties on originating goods provided for in the items in staging category C in a Party's Schedule shall be removed in three equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year three;

(d) duties on originating goods provided for in the items in staging category D in a Party's Schedule shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year five;

(e) duties on originating goods provided for in the items in staging category E in a Party's Schedule shall be removed in six equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year six;

(f) duties on originating goods provided for in the items in staging category F in a Party's Schedule shall be removed in seven equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year seven;

(g) duties on originating goods provided for in the items in staging category G in a Party's Schedule shall be removed in ten equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year ten;

(h) duties on originating goods provided for in the items in staging category H in a Party's Schedule shall be removed in 15 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 15;

(i) duties on originating goods provided for in the items in staging category I in a Party's Schedule shall be reduced by five percent of the base rate beginning on the date this Agreement enters into force. Duties shall be reduced by an additional five percent of the base rate on January 1 of year two, by an additional seven percent of the base rate on January 1 of year three, and by an additional seven percent of the base rate each year thereafter through year

five. Duties shall be reduced by an additional ten percent of the base rate on January 1 of year six and by an additional ten percent of the base rate on January 1 of year seven. Duties shall be reduced by an additional 12 percent of the base rate on January 1 of year eight, by an additional 17 percent of the base rate on January 1 of year nine, and by an additional 20 percent of the base rate on January 1 of year ten, and such goods shall be duty-free, effective January 1 of year ten;

(j) duties on originating goods provided for in the items in staging category J in a Party's Schedule shall remain at base rates during years one through eight. Beginning on January 1 of year nine, duties shall be reduced in four equal annual stages, and such goods shall be duty-free, effective January 1 of year 12; and

(k) originating goods provided for in the items in staging category K in a Party's Schedule shall continue to receive duty-free treatment.

2. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in each Party's Schedule.

3. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest tenth of one U.S. cent in the case of the United States and the nearest Korean won in the case of Korea.

4. For purposes of this Annex and a Party's Schedule, **year one** means the year this Agreement enters into force as provided in Article 24.5 (Entry into Force and Termination).

5. For purposes of this Annex and a Party's Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

CHAPTER THREE
AGRICULTURE

ARTICLE 3.1: SCOPE AND COVERAGE

1. This Chapter applies to measures adopted or maintained by a Party relating to trade in agricultural goods.[1]

2. In addition, Article 3.2 shall apply with respect to all goods included in Appendix 2-B-1 of a Party's Schedule to Annex 2-B (Tariff Elimination), whether or not those goods are agricultural goods.

ARTICLE 3.2: ADMINISTRATION AND IMPLEMENTATION OF TARIFF-RATE QUOTAS

1. Each Party shall implement and administer the tariff-rate quotas set out in Appendix 2-B-1 of its Schedule to Annex 2-B (Tariff Elimination) (TRQs) in accordance with Article XIII of GATT 1994, including its interpretive notes, and the Import Licensing Agreement.

2. Each Party shall ensure that:

   (a) its procedures for administering its TRQs are transparent, made available to the public, timely, non-discriminatory, responsive to market conditions, minimally burdensome to trade, and reflect end-user preferences;

   (b) any person of a Party that fulfills the importing Party's legal and administrative requirements shall be eligible to apply and to be considered for a quota allocation under the Party's TRQs. Unless the Parties otherwise agree, any processor, retailer, restaurant, hotel, food service distributor or institution, or other person is eligible to apply and to be considered to receive a quota allocation. Any fees charged for services related to an application for a quota allocation shall be limited to the actual cost of the service rendered;

   (c) except as specified in Appendix 2-B-1 of its Schedule to Annex 2-B, it does not allocate any portion of a quota to a producer group, condition access to a quota allocation on the purchase of domestic production, or limit access to a quota allocation to processors; and

   (d) it allocates quotas in commercially viable shipping quantities and, to the maximum extent possible, in the amounts that importers request. Except as otherwise provided in each TRQ provision and the applicable tariff line in Appendix 2-B-1 of a Party's Schedule to Annex 2-B, each quota allocation shall be valid for any item or mixture of items subject to a particular TRQ, regardless of the item's or mixture's specification or grade, and shall not be conditioned on the item's or mixture's intended end-use or package size.

3. Each Party shall identify the entities responsible for administering its TRQs.

4. Each Party shall make every effort to administer its TRQs in a manner that allows importers to fully utilize quota quantities.

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[1] For greater clarity, Article 3.1 is subject to paragraph 3(l) of the General Notes accompanying Korea's Schedule to Annex 2-B.

5. Neither Party may condition application for, or utilization of, quota allocations under a TRQ on the re-export of a good.

6. On the written request of either Party, the Parties shall consult regarding a Party's administration of its TRQs.

7. Except as otherwise provided in Appendix 2-B-1 of its Schedule to Annex 2-B, each Party shall make the entire quota quantity established in that Appendix available to quota applicants beginning on the date the Agreement enters into force during the first year, and on the first business day of each year thereafter. Over the course of each year, the importing Party's administering authority shall publish, in a timely fashion on its designated publicly available Internet site, utilization rates and remaining available quantities for each TRQ.

ARTICLE 3.3: AGRICULTURAL SAFEGUARD MEASURES

1. Notwithstanding Article 2.3 (Elimination of Customs Duties), a Party may apply a measure in the form of a higher import duty on an originating agricultural good listed in that Party's Schedule to Annex 3-A, consistent with paragraphs 2 through 8 if the aggregate volume of imports of that good in any year exceeds a trigger level as set out in its Schedule to Annex 3-A (trigger level).

2. The duty under paragraph 1 shall not exceed the lesser of the prevailing most-favored-nation (MFN) applied rate, or the MFN applied rate of duty in effect on the day immediately preceding the date this Agreement enters into force, or the tariff rate set out in its Schedule to Annex 3-A.

3. The duties each Party applies under paragraph 1 shall be set according to its Schedule to Annex 3-A.

4. Neither Party may apply or maintain an agricultural safeguard measure under this Article and at the same time apply or maintain, with respect to the same good:

(a) a safeguard measure under Chapter Ten (Trade Remedies); or

(b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

5. A Party shall implement any agricultural safeguard measure in a transparent manner. Within 60 days after imposing an agricultural safeguard measure, the Party applying the measure shall notify the other Party in writing and provide the other Party with relevant data concerning the measure. On the written request of the exporting Party, the Parties shall consult regarding application of the measure.

6. The Joint Committee or the Committee on Agricultural Trade established under Article 3.4 may review and discuss the implementation and operation of this Article.

7. Neither Party may apply or maintain an agricultural safeguard measure on an originating agricultural good:

(a) if the period specified in the agricultural safeguard provisions of the Party's Schedule to Annex 3-A has expired; or

(b) if the measure increases the in-quota duty on a good subject to a TRQ set out in Appendix 2-B-1 of its Schedule to Annex 2-B.

8. Originating agricultural goods from either Party shall not be subject to any duties applied pursuant to any agricultural safeguard measure taken under the Agriculture Agreement.

ARTICLE 3.4: COMMITTEE ON AGRICULTURAL TRADE

1. Not later than 90 days after the date this Agreement enters into force, the Parties shall establish a Committee on Agricultural Trade, comprising representatives of each Party.

2. The Committee shall provide a forum for:

(a) monitoring and promoting cooperation on the implementation and administration of this Chapter;

(b) consulting on matters related to this Chapter in coordination with other committees, subcommittees, working groups, or other bodies established under this Agreement; and

(c) undertaking any additional work that the Joint Committee may assign.

3. The Committee shall meet at least once a year unless the Parties otherwise agree. Meetings of the Committee shall be chaired by the representatives of the Party hosting the meeting.

ARTICLE 3.5: DEFINITIONS

For purposes of this Chapter:

Agriculture Agreement means the *Agreement on Agriculture*, contained in Annex 1A to the WTO Agreement; and

agricultural goods means those goods referred to in Article 2 of the Agriculture Agreement.

ANNEX 3-A
AGRICULTURAL SAFEGUARD MEASURES

Schedule of Korea

Subject Goods, Trigger Levels, and Maximum Duties

1. This Annex sets out those originating goods that may be subject to agricultural safeguard measures under Article 3.3, the trigger levels for applying such measures, and the maximum duty that may be applied each year for each such good.

2. For greater clarity, no agricultural safeguard measure may be applied or maintained after the date the safeguard duties set out below are zero.

3. Any originating good listed in subparagraph (f), (g), (h), (n), (o), (p), (q), (r), (t), (u), (v), (w), or (cc) entering Korea in a quantity eligible for duty-free treatment as specified in each subparagraph shall enter duty free on a first-come, first-served basis, regardless of whether the safeguard duty is applied to a quantity above the safeguard duty trigger level.

(a) For **beef** as covered below:

Coverage: Fresh, chilled, and frozen beef muscle meats - HSK provisions 0201.10.0000, 0201.20.0000, 0201.30.0000, 0202.10.0000, 0202.20.0000, 0202.30.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	270,000	276,000	282,000	288,000	294,000	300,000
Safeguard Duty (%)	40.0	40.0	40.0	40.0	40.0	30.0

Year	7	8	9	10	11	12
Trigger Level (MT)	306,000	312,000	318,000	324,000	330,000	336,000
Safeguard Duty (%)	30.0	30.0	30.0	30.0	24.0	24.0

Year	13	14	15	16
Trigger Level (MT)	342,000	348,000	354,000	N/A
Safeguard Duty (%)	24.0	24.0	24.0	0

(b) For **pork** as covered below:

Coverage: HSK provisions 0203.19.1000, 0203.19.9000

Year	1	2	3	4	5	6
Trigger Level (MT)	8,250	8,745	9,270	9,826	10,415	11,040
Safeguard Duty (%)	22.5	22.5	22.5	22.5	22.5	15.8

Year	7	8	9	10	11
Trigger Level (MT)	11,703	12,405	13,149	13,938	N/A
Safeguard Duty (%)	14.6	13.5	12.4	11.3	0

(c) For **onions** as covered below:

Coverage: HSK provisions 0703.10.1000, 0712.20.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	2,904	3,111	3,319	3,526	3,734	3,941
Safeguard Duty (%)	135	135	135	135	135	135

Year	7	8	9	10	11	12
Trigger Level (MT)	4,149	4,356	4,563	4,771	4,978	5,186
Safeguard Duty (%)	135	135	135	135	135	135

Year	13	14	15	16-18	19
Trigger Level (MT)	5,393	5,601	5,808	5,808	N/A
Safeguard Duty (%)	135	135	135	101	0

(d) For **garlic** as covered below:

Coverage: HSK provisions 0703.20.1000, 0703.20.9000, 0711.90.1000, 0712.90.1000

Year	1	2	3	4	5	6
Trigger Level (MT)	1,148	1,230	1,312	1,394	1,476	1,558
Safeguard Duty (%)	360	360	360	360	360	360

Year	7	8	9	10	11	12
Trigger Level (MT)	1,640	1,723	1,805	1,887	1,969	2,051
Safeguard Duty (%)	360	360	360	360	360	360

Year	13	14	15	16-18	19
Trigger Level (MT)	2,133	2,215	2,297	2,297	N/A
Safeguard Duty (%)	360	360	360	270	0

(e) For **peppers** as covered below:

Coverage: HSK provisions 0709.60.1000, 0709.60.9000, 0711.90.5091, 0904.20.1000, 0904.20.2000

Year	1	2	3	4	5	6
Trigger Level (MT)	827	886	945	1,004	1,064	1,123
Safeguard Duty (%)	270	270	270	270	270	270

Year	7	8	9	10	11	12
Trigger Level (MT)	1,182	1,241	1,300	1,359	1,418	1,478
Safeguard Duty (%)	270	270	270	270	270	270

Year	13	14	15	16-18	19
Trigger Level (MT)	1,537	1,596	1,655	1,655	N/A
Safeguard Duty (%)	270	270	270	203	0

(f) for **beans** (Urd, Adzudi, Mung) as covered below:

Coverage: HSK provisions 0713.31.9000, 0713.32.9000

Year	1	2	3	4	5	6	7	8
Main Safeguard Trigger Level (MT)	238	298	357	417	476	500	524	547
Intermediate Safeguard Trigger Level (MT)	119	186	268	364	N/A			
Main Safeguard Duty (%)								
0713.31.9000	595	582	569	556	543	488	469	449
0713.32.9000	412	403	394	385	376	338	325	311
Intermediate Safeguard Duty (%) 0713.31.9000 and 0713.32.9000	55	40	25	15	N/A			

Year	9	10	11	12	13	14	15	16
Main Safeguard Trigger Level (MT)	571	595	619	643	666	690	714	N/A
Main Safeguard Duty (%)								
0713.31.9000	429	409	313	287	260	233	207	0
0713.32.9000	297	283	217	199	180	162	143	0

For greater certainty, for years one through four, all quantities entered at or below the Intermediate Safeguard Trigger Level shall enter duty free, and all quantities entered above the Intermediate Safeguard Trigger Level and at or below the Main Safeguard Trigger Level shall enter at the Intermediate Safeguard duty listed in the table above. Beginning with year five, all quantities entered at or below the Main Safeguard Trigger Level shall enter duty free. In any year, all quantities entered above the Main Safeguard Trigger Level shall enter at the Main Safeguard duty listed in the table above.

(g) for **sweet potatoes** as covered below:

Coverage: HSK provisions 0714.20.1000, 0714.20.2000, 0714.20.3000, 0714.20.9000

Year	1	2	3	4	5	6
Main Safeguard Trigger Level (MT)	212	265	318	371	424	445
Intermediate Safeguard Trigger Level (MT)	106	166	239	325	N/A	
Main Safeguard Duty (%)	373	360	348	336	323	272
Intermediate Safeguard Duty (%)	55	40	25	15	N/A	

Year	7	8	9	10	11
Main Safeguard Trigger Level (MT)	466	488	509	530	N/A
Main Safeguard Duty (%)	253	234	215	196	0

For greater certainty, for years one through four, all quantities entered at or below the Intermediate Safeguard Trigger Level shall enter duty free, and all quantities entered above the Intermediate Safeguard Trigger Level and at or below the Main Safeguard Trigger Level shall enter at the Intermediate Safeguard duty listed in the table above. Beginning with year five, all quantities entered at or below the Main Safeguard Trigger Level shall enter duty free. In any year, all quantities entered above the Main Safeguard Trigger Level shall enter at the Main Safeguard duty listed in the table above.

(h) for **roots and tubers nesoi** as covered below:

Coverage: HSK provision 0714.90.9090

Year	1	2	3	4	5	6
Trigger Level (MT)	30	30	30	30	30	30
Safeguard Duty(%)	373	360	348	336	323	272

Year	7	8	9	10	11
Trigger Level (MT)	30	30	30	30	N/A
Safeguard Duty(%)	253	234	215	196	0

Imports at or below the safeguard duty trigger level shall enter duty free.

(i) For **apples** as covered below:

Coverage: HSK provision 0808.10.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	9,000	9,000	9,000	9,000	12,000	12,360
Safeguard Duty (%)	45	45	45	45	45	33.8

Year	7	8	9	10	11	12
Trigger Level (MT)	12,731	13,113	13,506	13,911	14,329	14,758
Safeguard Duty (%)	33.8	33.8	33.8	33.8	27	27

Year	13	14	15	16	17	18
Trigger Level (MT)	15,201	15,657	16,127	16,611	17,109	17,622
Safeguard Duty (%)	27	27	27	22.5	22.5	22.5

Year	19	20	21	22	23	24
Trigger Level (MT)	18,151	18,696	19,256	19,834	20,429	N/A
Safeguard Duty (%)	22.5	22.5	22.5	22.5	22.5	0

The safeguard duty trigger level includes the total quantity of all varieties of imported apples. In year 11 and each year thereafter through year 23, the safeguard duty may only be applied to Fuji apples.

(j) For **green tea** as covered below:

Coverage: HSK provisions 0902.10.0000, 0902.20.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	8.3	8.9	9.5	10.1	10.7	11.3
Safeguard Duty (%)	513.6	513.6	513.6	513.6	513.6	513.6

Year	7	8	9	10	11	12
Trigger Level (MT)	11.9	12.5	13.0	13.6	14.2	14.8
Safeguard Duty (%)	513.6	513.6	513.6	513.6	513.6	513.6

Year	13	14	15	16 -18	19
Trigger Level (MT)	15.4	16.0	16.6	16.6	N/A
Safeguard Duty (%)	513.6	513.6	513.6	385	0

(k) For **ginger** as covered below:

Coverage: HSK provision 0910.10.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	573	614	655	696	737	778
Safeguard Duty (%)	377.3	377.3	377.3	377.3	377.3	377.3

Year	7	8	9	10	11	12
Trigger Level (MT)	819	860	901	942	983	1,024
Safeguard Duty (%)	377.3	377.3	377.3	377.3	377.3	377.3

Year	13	14	15	16 - 18	19
Trigger Level (MT)	1,065	1,106	1,147	1,147	N/A
Safeguard Duty (%)	377.3	377.3	377.3	283	0

(l) for **malt and malting barley** as covered below:

Coverage: HSK provisions 1003.00.1000, 1107.10.0000

Year	1	2	3	4	5	6
Trigger level (MT)	9,000	9,180	9,364	9,551	9,742	9,937
Safeguard Duty (%)						
1003.00.1000	502	491	480	469	458	412
1107.10.0000	263	258	252	246	240	216

Year	7	8	9	10	11	12
Trigger level (MT)	10,135	10,338	10,545	10,756	10,971	11,190
Safeguard Duty (%)						
1003.00.1000	396	379	362	345	265	242
1107.10.0000	207	199	190	181	139	127

Year	13	14	15	16
Trigger level (MT)	11,414	11,642	11,875	N/A
Safeguard Duty (%)				
1003.00.1000	220	197	174	0
1107.10.0000	115	103	91.5	0

For quantities entered at or below the safeguard duty trigger level, see paragraph 17 of Appendix 2-B-1 of Korea.

(m) for **barley** as covered below:

Coverage: HSK provisions 1003.00.9010, 1003.00.9020

Year	1	2	3	4	5	6
Trigger level (MT)	2,500	2,550	2,601	2,653	2,706	2,760
Safeguard Duty (%)						
1003.00.9010	317	310	303	296	289	260
1003.00.9020	293	287	281	274	268	241

Year	7	8	9	10	11	12
Trigger level (MT)	2,815	2,872	2,929	2,988	3,047	3,108
Safeguard Duty (%)						
1003.00.9010	250	239	229	218	167	153
1003.00.9020	231	221	212	202	155	141

Year	13	14	15	16
Trigger level (MT)	3,171	3,234	3,299	N/A
Safeguard Duty (%)				
1003.00.9010	139	124	110	0
1003.00.9020	128	115	102	0

For quantities entered at or below the safeguard duty trigger level, see paragraph 16 of Appendix 2-B-1 of Korea.

(n) for **popcorn** as covered below:

Coverage: HSK provision 1005.90.2000

Year	1	2	3	4	5	6
Main Safeguard Trigger Level (MT)	5,112	6,390	7,668	8,946	10,224	10,735
Intermediate Safeguard Trigger Level (MT)	2,556	3,994	5,751	7,828	N/A	
Main Safeguard Duty (%)	601	572	544	515	486	365
Intermediate Safeguard Duty (%)	55	40	25	15	N/A	

Year	7	8
Main Safeguard Trigger Level (MT)	11,246	N/A
Main Safeguard Duty (%)	321	0

For greater certainty, for years one through four, all quantities entered at or below the Intermediate Safeguard Trigger Level shall enter duty free, and all quantities entered above the Intermediate Safeguard Trigger Level and at or below the Main Safeguard Trigger Level shall enter at the Intermediate Safeguard duty listed in the table above. Beginning with year five, all quantities entered at or below the Main Safeguard Trigger Level shall enter duty free. In any year, all quantities entered above the Main Safeguard Trigger Level shall enter at the Main Safeguard duty listed in the table above.

(o) for **maize (other)** as covered below:

Coverage: HSK provision 1005.90.9000

Year	1	2	3	4	5	6
Main Safeguard Trigger level(MT)	187,547	234,434	281,321	328,207	375,094	393,849
Intermediate Safeguard Trigger Level (MT)	93,774	146,521	210,990	287,181	N/A	
Main Safeguard Duty (%)	313	298	283	268	253	190
Intermediate Safeguard Duty (%)	55	40	25	15	N/A	

Year	7	8
Main Safeguard Trigger level(MT)	412,603	N/A
Main Safeguard Duty (%)	167	0

For greater certainty, for years one through four, all quantities entered at or below the Intermediate Safeguard Trigger Level shall enter duty free, and all quantities entered above the Intermediate Safeguard Trigger Level and at or below the Main Safeguard Trigger Level shall enter at the Intermediate Safeguard duty listed in the table above. Beginning with year five, all quantities entered at or below the Main Safeguard Trigger Level shall enter duty free. In any year, all quantities entered above the Main Safeguard Trigger Level shall enter at the Main Safeguard duty listed in the table above.

(p) for **buckwheat** as covered below:

Coverage: HSK provisions 1008.10.0000, 1008.90.0000

Year	1	2	3	4	5	6
Main Safeguard Trigger Level (MT)	250	313	375	438	500	525
Intermediate Safeguard Trigger Level (MT)	125	195	281	383	N/A	
Main Safeguard Duty (%)						
1008.10.0000	251	245	240	234	229	206
1008.90.0000	783	766	749	732	715	643
Intermediate Safeguard Duty (%)1008.10.0000 and 1008.90.0000	55	40	25	15	N/A	

Year	7	8	9	10	11	12
Main Safeguard Trigger Level (MT)	550	575	600	625	650	675
Main Safeguard Duty (%)						
1008.10.0000	198	189	181	172	132	121
1008.90.0000	617	591	565	539	413	378

Year	13	14	15	16
Main Safeguard Trigger Level (MT)	700	725	750	N/A
Main Safeguard Duty (%)				
1008.10.0000	110	98.3	87.1	0
1008.90.0000	343	307	272	0

For greater certainty, for years one through four, all quantities entered at or below the Intermediate Safeguard Trigger Level shall enter duty free and all quantities entered above the Intermediate Safeguard Trigger Level and at or below the Main Safeguard Trigger Level shall enter at the Intermediate Safeguard duty listed in the table above. Beginning with year five, all quantities entered at or below the Main Safeguard Trigger Level shall enter duty free. In any year, all quantities entered above the Main Safeguard Trigger Level shall enter at the Main Safeguard duty listed in the table above.

(q) for **cereal, groats, worked grains** as covered below:

Coverage: HSK provisions 1102.90.9000, 1103.20.9000, 1104.19.9000, 1104.29.1000, 1104.29.9000

Year	1	2	3	4	5	6
Main Safeguard Trigger Level (MT)	128	136	145	154	163	173
Intermediate Safeguard Trigger Level (%)	64.0	85.0	108	134	N/A	
Main Safeguard Duty (%)	783	766	749	732	715	643
Intermediate Safeguard Duty (%)	55	40	25	15	N/A	

Year	7	8	9	10	11	12
Main Safeguard Trigger Level (MT)	184	196	208	221	235	249
Main Safeguard Duty (%)	617	591	565	539	413	378

Year	13	14	15	16
Main Safeguard Trigger Level (MT)	265	282	299	N/A
Main Safeguard Duty (%)	343	307	272	0

For greater certainty, for years one through four, all quantities entered at or below the Intermediate Safeguard Trigger Level shall enter duty free and all quantities entered above the Intermediate Safeguard Trigger Level and at or below the Main Safeguard Trigger Level shall enter at the Intermediate Safeguard duty listed in the table above. Beginning with year five, all quantities entered at or below the Main Safeguard Trigger Level shall enter duty free. In any year, all quantities entered above the Main Safeguard Trigger Level shall enter at the Main Safeguard duty listed in the table above.

(r) For **flour, meal, powder, flakes, granules and pellets of potatoes** as covered below:

Coverage: HSK provisions 1105.10.0000, 1105.20.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	5,000	5,150	5,305	5,464	5,628	5,796
Safeguard Duty (%)	294	285	275	265	255	215

Year	7	8	9	10	11
Trigger Level (MT)	5,970	6,149	6,334	6,524	N/A
Safeguard Duty (%)	200	185	170	155	0

Imports at or below the safeguard duty trigger level shall enter duty free.

(s) For **maize starch** as covered below:

Coverage: HSK provision 1108.12.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	10,000	10,300	10,609	10,927	11,255	11,593
Safeguard Duty (%)	221	216	212	207	202	182

Year	7	8	9	10	11	12
Trigger Level (MT)	11,941	12,299	12,668	13,048	13,439	13,842
Safeguard Duty (%)	174	167	160	152	117	107

Year	13	14	15	16
Trigger level (MT)	14,258	14,685	15,126	N/A
Safeguard Duty(%)	96.7	86.8	76.8	0

For quantities entered at or below the safeguard duty trigger level, see paragraph 18 of Appendix 2-B-1 of Korea.

(t) For **potato starch** as covered below:

Coverage: HSK provision 1108.13.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	239	299	359	418	478	502
Duty-free quantity within trigger level (MT)	0.5	1.0	1.5	2.0	2.5	3.0
Safeguard Duty (%)	445	436	426	416	406	366

Year	7	8	9	10	11	12
Trigger Level (MT)	526	550	574	598	621	645
Duty-free quantity within trigger level (MT)	3.5	4.0	4.5	5.0	5.5	6.0
Safeguard Duty (%)	351	336	321	306	235	215

Year	13	14	15	16
Trigger level (MT)	669	693	717	N/A
Duty-free quantity within trigger level (MT)	6.5	7.0	7.5	N/A
Safeguard Duty (%)	195	175	155	0

(u) For **manioc starch** as covered below:

Coverage: HSK provision 1108.14.0000

Year	1	2	3	4	5	6
Trigger level (MT)	433	541	650	758	866	909
Duty-free quantity within trigger level (MT)	0.5	1.0	1.5	2.0	2.5	3.0
Safeguard Duty (%)	445	436	426	416	406	366

Year	7	8	9	10	11	12
Trigger level (MT)	953	996	1,039	1,083	1,126	1,169
Duty-free quantity within trigger level (MT)	3.5	4.0	4.5	5.0	5.5	6.0
Safeguard Duty (%)	351	336	321	306	235	215

Year	13	14	15	16
Trigger level (MT)	1,212	1,256	1,299	N/A
Duty-free quantity within trigger level (MT)	6.5	7.0	7.5	N/A
Safeguard Duty (%)	195	175	155	0

(v) For **sweet potato starch** as listed in this Schedule:

Coverage: HSK provision 1108.19.1000

Year	1	2	3	4	5	6	7	8
Trigger level (MT)	202	253	303	354	404	424	444	465
Duty-free quantity within trigger level (MT)	0.5	1.0	1.5	2.0	2.5	3.0	3.5	4.0
Safeguard Duty (%)	236	231	226	221	215	194	186	178

Year	9	10	11	12	13	14	15	16
Trigger level (MT)	485	505	525	545	566	586	606	N/A
Duty-free quantity within trigger level (MT)	4.5	5.0	5.5	6.0	6.5	7.0	7.5	
Safeguard Duty (%)	170	162	124	114	103	92.6	82.0	0

(w) For **other starch** as covered below:

Coverage: HSK provision 1108.19.9000

Year	1	2	3	4	5	6	7	8
Trigger level (MT)	53.0	66.3	79.5	92.8	106	111	117	122
Duty-free quantity within trigger level (MT)	0.5	1.0	1.5	2.0	2.5	3.0	3.5	4.0
Safeguard Duty (%)	783	766	749	732	715	643	617	591

Year	9	10	11	12	13	14	15	16
Trigger level (MT)	127	133	138	143	148	154	159	N/A
Duty-free quantity within trigger level (MT)	4.5	5.0	5.5	6.0	6.5	7.0	7.5	
Safeguard Duty (%)	565	539	413	378	343	307	272	0

(x) For **ground nuts** as covered below:

Coverage: HSK provisions 1202.10.0000, 1202.20.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	140	150	160	170	180	190
Safeguard Duty (%)	230.5	230.5	230.5	230.5	230.5	230.5

Year	7	8	9	10	11	12
Trigger Level (MT)	200	211	221	231	241	251
Safeguard Duty (%)	230.5	230.5	230.5	230.5	230.5	230.5

Year	13	14	15	16-18	19
Trigger Level (MT)	261	271	281	281	N/A
Safeguard Duty (%)	230.5	230.5	230.5	173	0

(y) For **sesame seeds** as covered below:

Coverage: HSK provision 1207.40.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	3,561	3,815	4,070	4,324	4,578	4,832
Safeguard Duty (%)	630	630	630	630	630	630

Year	7	8	9	10	11	12
Trigger Level (MT)	5,087	5,341	5,595	5,850	6,104	6,358
Safeguard Duty (%)	630	630	630	630	630	630

Year	13	14	15	16 -18	19
Trigger Level (MT)	6,612	6,867	7,121	7,121	N/A
Safeguard Duty (%)	630	630	630	473	0

(z) For **ginseng** as covered below:

Coverage: HSK provisions
- Group 1: 1211.20.1100, 1211.20.1210, 1211.20.1220, 1211.20.1240
- Group 2: 1211.20.1310, 1211.20.1320, 1211.20.1330
- Group 3: 1211.20.2210, 1211.20.2220, 1211.20.2290, 1211.20.9100, 1211.20.9200, 1211.20.9900, 1302.19.1210, 1302.19.1220, 1302.19.1290

Year	1	2	3	4	5	6	7
Trigger Level (MT)	62	64.4	66.8	69.2	71.6	74.1	76.5
Safeguard Duty (%)							
Group 1	222.8	222.8	222.8	222.8	222.8	222.8	222.8
Group 2	754.3	754.3	754.3	754.3	754.3	754.3	754.3
Group 3	754.3	754.3	754.3	754.3	754.3	754.3	754.3

Year	8	9	10	11	12	13	14
Trigger Level (MT)	78.9	81.3	83.7	86.1	88.5	90.9	93.4
Safeguard Duty (%)							
Group 1	222.8	222.8	222.8	222.8	222.8	222.8	222.8
Group 2	754.3	754.3	754.3	754.3	754.3	754.3	754.3
Group 3	754.3	754.3	754.3	754.3	754.3	754.3	754.3

Year	15	16	17	18	19-20	21
Trigger Level (MT)	95.8	98.2	101	103	103	N/A
Safeguard Duty (%)						
Group 1	222.8	173	170	167	167	0
Group 2	754.3	587	576	566	566	0
Group 3	754.3	566	566	566	0	0

(aa) For **sesame seed oil** as covered below:

Coverage: HSK provision 1515.50.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	30.0	32.2	34.4	36.6	38.9	41.1
Safeguard Duty (%)	630	630	630	630	630	630

Year	7	8	9	10	11	12
Trigger Level (MT)	43.3	45.5	47.7	49.9	52.1	54.4
Safeguard Duty (%)	630	630	630	630	630	630

Year	13	14	15	16-18	19
Trigger Level (MT)	56.6	58.8	61.0	61.0	N/A
Safeguard Duty (%)	630	630	630	473	0

(bb) For **sugar** as covered below:

Coverage: HSK provisions 1701.91.0000, 1701.99.0000

Year	1	2	3	4	5	6	7
Trigger Level (MT)	833	858	884	910	938	966	995
Safeguard Duty (%)	50	50	50	50	50	50	50

Year	8	9	10	11	12	13	14
Trigger Level (MT)	1,025	1,055	1,087	1,120	1,153	1,188	1,223
Safeguard Duty (%)	50	50	50	50	50	50	50

Year	15	16	17	18	19	20	21
Trigger Level (MT)	1,260	1,298	1,337	1,377	1,418	1,461	N/A
Safeguard Duty (%)	50	37.5	37.5	37.5	37.5	37.5	0

(cc) For **alcohol** as covered below:

Coverage: HSK provision 2207.10.9010

Year	1	2	3	4	5	6
Main Safeguard Trigger Level (MT)	236	295	354	413	472	496
Intermediate Safeguard Trigger Level (MT)	118	184	266	361	N/A	
Main Safeguard Duty (%)	264	258	253	247	241	217
Intermediate Safeguard Duty (%)	55	40	25	15	N/A	

Year	7	8	9	10	11	12
Main Safeguard Trigger Level (MT)	519	543	566	590	614	637
Main Safeguard Duty (%)	208	199	191	182	139	127

Year	13	14	15	16
Main Safeguard Trigger Level (MT)	661	684	708	N/A
Main Safeguard Duty (%)	116	104	91.8	0

For greater certainty, for years one through four, all quantities entered at or below the Intermediate Safeguard Trigger Level shall enter duty free and all quantities entered above the Intermediate Safeguard Trigger Level and at or below the Main Safeguard Trigger Level shall enter at the Intermediate Safeguard duty listed in the table above. Beginning with year five, all quantities entered at or below the Main Safeguard Trigger Level shall enter duty free. In any year, all quantities entered above the Main Safeguard Trigger Level shall enter at the Main Safeguard duty listed in the table above.

(dd) For **dextrins** as covered below:

Coverage: HSK provisions 3505.10.4000, 3505.10.5000

Year	1	2	3	4	5	6	7
Trigger level (MT)	14,000	14,420	14,853	15,298	15,757	16,230	16,717
Safeguard Duty (%)	375	365	355	345	334	291	275

-Year	8	9	10	11	12	13
Trigger level (MT)	17,218	17,735	18,267	18,815	19,379	N/A
Safeguard Duty (%)	260	244	228	152	131	0

For quantities entered at or below the safeguard duty trigger level, see paragraph 24 of Appendix 2-B-1 of Korea.

CHAPTER FOUR
TEXTILES AND APPAREL

ARTICLE 4.1: BILATERAL EMERGENCY ACTIONS

1. If, as a result of the reduction or elimination of a duty under this Agreement, a textile or apparel good benefiting from preferential tariff treatment under this Agreement is being imported into the territory of a Party in such increased quantities, in absolute terms or relative to the domestic market for that good, and under such conditions as to cause serious damage, or actual threat thereof, to a domestic industry producing a like or directly competitive good, the importing Party may, to the extent and for such time as may be necessary to prevent or remedy such damage and to facilitate adjustment by the domestic industry:

(a) suspend the further reduction of any rate of customs duty on the good provided for under this Agreement; or

(b) increase the rate of customs duty on the good to a level not to exceed the lesser of

(i) the most-favored-nation (MFN) applied rate of duty on the good in effect at the time the action is taken; and

(ii) the MFN applied rate of duty on the good in effect on the date this Agreement enters into force.

2. In determining serious damage, or actual threat thereof, the importing Party:

(a) shall examine the effect of increased imports of the good from the exporting Party on the particular industry, as reflected in changes in such relevant economic variables as output, productivity, utilization of capacity, inventories, market share, exports, wages, employment, domestic prices, profits, and investment, none of which is necessarily decisive; and

(b) shall not consider changes in technology or consumer preference as factors supporting a determination of serious damage or actual threat thereof.

3. The importing Party may take an emergency action under this Article only following an investigation. The importing Party shall:

(a) carry out any investigation under this Article in accordance with procedures it has established; and

(b) transmit its procedures to the other Party on the date this Agreement enters into force or before it initiates an investigation under this Article.

4. The importing Party shall deliver to the exporting Party, without delay, written notice of its intent to take emergency action and, on the request of the exporting Party, shall enter into consultations with that Party regarding the matter.

5. An importing Party:

(a) may not maintain an emergency action for a period exceeding two years except that the period may be extended by up to two years;

(b) may not take or maintain an emergency action against a good beyond ten years after the date the Party must eliminate its customs duties on that good pursuant to this Agreement;

(c) may not take an emergency action more than once against the same good of the other Party; and

(d) shall, on termination of the emergency action, apply to the good that was subject to the emergency action the rate of customs duty that would have been in effect but for the action.

6. The Party taking an emergency action under this Article shall provide to the exporting Party mutually agreed trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the emergency action. Such concessions shall be limited to textile or apparel goods, unless the Parties otherwise agree. If the Parties are unable to agree on compensation within 30 days of the application of an emergency action, the Party against whose good the emergency action is taken may take tariff action having trade effects substantially equivalent to the trade effects of the emergency action taken under this Article. The tariff action may be taken against any goods of the Party taking the emergency action. The Party taking the tariff action shall apply the tariff action only for the minimum period necessary to achieve the substantially equivalent trade effects. The importing Party's obligation to provide trade compensation and the exporting Party's right to take tariff action shall terminate on the date the emergency action terminates.

7. Neither Party may take or maintain, with respect to the same good at the same time, an emergency action under this Article and:

(a) a safeguard measure under Chapter Ten (Trade Remedies); or

(b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

ARTICLE 4.2: RULES OF ORIGIN AND RELATED MATTERS

Application of Chapter Six

1. Except as provided in this Chapter, including Annexes 4-A and 4-B, Chapter Six (Rules of Origin and Origin Procedures) applies to textile or apparel goods.

2. The rules of origin set forth in this Agreement shall not apply in determining the country of origin of a textile or apparel good for non-preferential purposes.

Consultations

3. On the request of either Party, the Parties shall consult to consider whether the rules of origin applicable to a particular textile or apparel good should be revised to address issues of availability of supply of fibers, yarns, or fabrics in the territories of the Parties.

4. In the consultations referred to in paragraph 3, each Party shall consider all data presented by the other Party that demonstrate substantial production in its territory of a particular fiber, yarn, or fabric. The Parties shall consider that there is substantial production if a Party demonstrates that its domestic producers are capable of supplying commercial quantities of the fiber, yarn, or fabric in a timely manner.

5. The Parties shall endeavor to conclude consultations within 60 days after delivery of a request under paragraph 3. If the Parties agree in the consultations to revise a rule of origin, the revision shall supersede any prior rule of origin for such good when approved by the Parties in accordance with Article 24.2 (Amendments).

Transitional Procedures for Goods Containing Fibers, Yarns, and Fabrics Not Available in Commercial Quantities

6. Annex 4-B sets out provisions applicable to certain goods containing fibers, yarns, or fabrics that are not available in commercial quantities in a timely manner in a Party's territory.

De Minimis

7. A textile or apparel good that is not an originating good because certain fibers or yarns used in the production of the component of the good that determines the tariff classification of the good do not undergo an applicable change in tariff classification set out in Annex 4-A shall nonetheless be considered to be an originating good if the total weight of all such fibers or yarns in that component is not more than seven percent of the total weight of that component. Notwithstanding the preceding sentence, a good containing elastomeric yarns in the component of the good that determines the tariff classification of the good shall be considered to be an originating good only if such yarns are wholly formed and finished in the territory of a Party.[1]

Treatment of Sets

8. Notwithstanding the specific rules of origin set out in Annex 4-A, textile or apparel goods classifiable under General Rule of Interpretation 3 of the Harmonized System as goods put up in sets for retail sale shall not be regarded as originating goods unless each of the goods in the set is an originating good or the total value of the non-originating goods in the set does not exceed ten percent of the customs value of the set.

ARTICLE 4.3: CUSTOMS COOPERATION FOR TEXTILE OR APPAREL GOODS

1. The Parties shall cooperate for purposes of:

   (a) enforcing or assisting in the enforcement of their respective measures affecting trade in textile or apparel goods;

   (b) verifying and ensuring the accuracy of claims of origin;

   (c) enforcing, or assisting in the enforcement of, measures implementing international agreements affecting trade in textile or apparel goods; and

   (d) preventing circumvention of international agreements affecting trade in textile or apparel goods.

2. (a) Except as provided in subparagraphs (b) and (c), Korea shall obtain and update

[1] For purposes of paragraph 7, **wholly formed and finished** means all production processes and finishing operations, beginning with the extrusion of filaments, strips, film, or sheet, and including drawing to fully orient a filament or slitting a film or sheet into strip, or the spinning of all fibers into yarn, or both, and ending with a finished yarn or plied yarn.

annually, through its competent authority,[2] the following information concerning each person engaged in the production of textile or apparel goods in its territory:

(i) the name and address of the person, including the location of all textile or apparel facilities owned or operated by that person in the territory of Korea;

(ii) the telephone number, facsimile number, and e-mail address of the person;

(iii) in the case of an enterprise, the names and nationalities of the owners, directors, and corporate officers, and their positions within the enterprise;

(iv) the number of employees the person employs and their occupations;

(v) a general description of the textile or apparel goods the person produces and the person's production capacity;

(vi) the number and type of machines the person uses to produce textile or apparel goods;

(vii) the approximate number of hours the machines operate per week;

(viii) the identity of any supplier to that person of textile or apparel goods, or fabrics, yarns, or fibers used in the production of those goods; and

(ix) the name of, and contact information for, each of the person's customers in the United States.

Korea shall provide this information to the United States annually, beginning within one year of the date this Agreement enters into force.

(b) Korea shall not be required to obtain and provide to the United States the information specified in subparagraph (a) with respect to any person that is engaged solely in the production of:

(i) textile or apparel goods, or fibers, yarns, or fabrics used in the production of those goods, that are not exported to the United States; or

(ii) with respect to goods classified under HS Chapter 61 or 62 that are exported to the United States, goods not used in the component that determines the tariff classification of the good, other than fabric used as visible lining material that satisfies the requirements of

(A) Chapter Rule 1 for Chapter 61 of Annex 4-A, in the case of a good classified under HS Chapter 61; or

(B) Chapter Rule 1 for Chapter 62 of Annex 4-A, in the case of a good classified under HS Chapter 62.

[2] For purposes of paragraph 2, Korea's competent authority is the Ministry of Commerce, Industry and Energy or its successor.

(c) Korea shall not be required to obtain and provide to the United States the information specified in subparagraph (a)(vii) through (ix) with respect to any small- or medium-sized enterprise that does not contract directly for the sale of its goods with an importer in the United States.[3]

(d) Korea may obtain the information required under subparagraph (a) from a representative industry association, provided that Korea takes appropriate steps to verify the accuracy of the information.

(e) Article 7.6 (Confidentiality) shall apply to any information provided in accordance with this paragraph that Korea designates as confidential.

3. On the request of the importing Party, the exporting Party shall conduct a verification for purposes of enabling the importing Party to determine that a claim of origin for a textile or apparel good is accurate. The exporting Party shall conduct such a verification, regardless of whether an importer claims preferential tariff treatment for the good. The exporting Party also may conduct such a verification on its own initiative.

4. On the request of a Party, the other Party shall endeavor to examine transshipped textile or apparel goods.[4]

5. Where the importing Party has a reasonable suspicion that a person of the exporting Party is engaging in unlawful activity relating to trade in textile or apparel goods, the exporting Party shall conduct, on the request of the importing Party, a verification for purposes of enabling the importing Party to determine that the person is complying with applicable customs measures affecting trade in textile or apparel goods, including measures that the exporting Party adopts and maintains pursuant to this Agreement and measures of either Party implementing any other international agreement regarding trade in textile or apparel goods, or to determine that a claim of origin regarding a textile or apparel good exported or produced by that person is accurate. For purposes of this paragraph, **reasonable suspicion** means a suspicion based on relevant factual information of the type set forth in Article 7.5 (Cooperation) or factors that indicate:

(a) circumvention by an enterprise of applicable customs measures affecting trade in textile or apparel goods, including measures adopted to implement this Agreement; or

(b) the existence of conduct that would facilitate the violation of measures relating to other international agreements affecting trade in textile or apparel goods or that would otherwise facilitate the nullification or impairment of rights or benefits accruing to a Party under those agreements.

6. The exporting Party, through its competent authorities, shall permit the importing Party, through its competent authorities, to assist in a verification conducted pursuant to paragraph 3 or 5, including by conducting, along with the competent authorities of the exporting Party, visits in the territory of the exporting Party to the premises of an exporter, producer, or any other person that may have evidence that is relevant to the verification. Any

[3] With respect to any small- or medium-sized enterprise, Korea may obtain the information required under subparagraph (a)(i) through (vi) from the producer of the end product in which the production of the small- or medium-sized enterprise is used.

[4] Paragraph 4 does not require the exporting Party to take any action with regard to transshipped textile or apparel goods that are not subject to a claim of origin, and that do not undergo processing or manipulation in its territory, other than to share information about those goods with the importing Party.

such visit should occur without providing prior notification to the exporter, producer, or other person.[5] The exporting Party shall seek permission to conduct the site visit from the person at the time of the visit. If an exporter, producer, or other person refuses to consent to a visit by the appropriate officials of the importing Party, the importing Party may consider that the verification cannot be completed and the determination described in paragraph 3 or 5 cannot be made and may take appropriate action as described in paragraph 10.

7. Each Party shall provide to the other Party, consistent with its law, production, trade, and transit documents, and other information necessary to conduct a verification under paragraph 3 or 5. Each Party shall consider any documents or information exchanged between the Parties in the course of such a verification to have been designated as confidential within the meaning of Article 7.6 (Confidentiality). Notwithstanding the preceding sentence and Article 7.6, a governmental entity of a Party may share information provided to it under this Article with other governmental entities of that Party for a purpose set forth in paragraph 1.

8. While a verification is being conducted, the importing Party may, consistent with its law, take appropriate action, which may include suspending the application of preferential tariff treatment to:

(a) the textile or apparel good for which a claim of origin has been made, in the case of a verification under paragraph 3; or

(b) any textile or apparel goods exported or produced by the person subject to a verification under paragraph 5, where the suspicion of unlawful activity relates to those goods.[6]

9. The Party conducting a verification under paragraph 3 or 5 shall provide the other Party with a written report on the results of the verification, which shall include all documents and facts supporting any conclusion that the Party reaches. Article 7.6 (Confidentiality) shall apply to any information contained in the report that the Party providing the report designates as confidential.

10. (a) If the importing Party is unable to make the determination described in paragraph 3 within 12 months after its request for a verification, or makes a negative determination, it may, consistent with its law, take appropriate action, including denying preferential tariff treatment to the textile or apparel good subject to the verification, and to similar goods exported or produced by the person that exported or produced the good.

(b) If the importing Party is unable to make one of the determinations described in paragraph 5 within 12 months after its request for a verification, or makes a negative determination, it may, consistent with its law, take appropriate action, including denying preferential tariff treatment to any textile or apparel good exported or produced by the person subject to the verification.

11. Before taking any action under paragraph 10, the importing Party shall notify the exporting Party. The importing Party may continue to take action under paragraph 10 until it receives information sufficient to enable it to make the determination described in paragraph 3

[5] In carrying out paragraph 6, Korea shall presume, due to the risk that the person would destroy or alter relevant evidence, that the purpose of the verification would not be achieved if its officials provided prior notice to the person.

[6] For greater certainty, nothing in paragraph 8 shall be construed to preclude the release of goods in accordance with Article 7.2 (Release of Goods).

or 5, as the case may be. A Party may, consistent with its law, make public the identity of a person that the Party has determined to be engaged in circumvention as provided under this Article or that has failed to demonstrate that it produces, or is capable of producing, textile or apparel goods.

12. On the request of either Party, the Parties shall consult to resolve any technical or interpretive difficulties that may arise under this Article or to discuss ways to improve the effectiveness of their cooperative efforts. In addition, either Party may request technical or other assistance from the other Party in implementing this Article. The Party receiving a request under this paragraph shall make every effort to respond favorably and promptly to it.

13. Any request for cooperation under this Article shall be made in writing and shall include a brief statement of the matter at issue and the cooperation requested.

ARTICLE 4.4: COMMITTEE ON TEXTILE AND APPAREL TRADE MATTERS

The Parties hereby establish a Committee on Textile and Apparel Trade Matters comprising representatives of each Party. The Committee shall meet on the request of either Party or the Joint Committee to consider any matter arising under this Chapter.

ARTICLE 4.5: DEFINITIONS

For purposes of this Chapter:

Agreement on Textiles and Clothing means the *Agreement on Textiles and Clothing,* contained in Annex 1A to the WTO Agreement;

claim of origin means a claim that a textile or apparel good is an originating good or a good of a Party;

exporting Party means the Party from whose territory a textile or apparel good is exported;

importing Party means the Party into whose territory a textile or apparel good is imported;

small- or medium-sized enterprise means an enterprise that employs fewer than 50 employees;

textile or apparel good means a good listed in the Annex to the Agreement on Textiles and Clothing; and

transshipped means the removal of a good from the conveyance on which it was brought into the territory of a Party and the placement of the good on the same or another conveyance for the purpose of taking it out of the territory of the Party.

Annex 4-A
SPECIFIC RULES OF ORIGIN FOR TEXTILE OR APPAREL GOODS

General Interpretative Notes

1. For goods covered in this Annex, a good is an originating good if:

   (a) each of the non-originating materials used in the production of the good undergoes an applicable change in tariff classification specified in this Annex as a result of production occurring entirely in the territory of one or both of the Parties, or the good otherwise satisfies the applicable requirements of this Chapter where a change in tariff classification for each non-originating material is not required; and

   (b) the good satisfies any other applicable requirements of this Chapter and Chapter Six (Rules of Origin and Origin Procedures).

2. For purposes of interpreting the rules of origin set out in this Annex:

   (a) the specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading;

   (b) a rule applicable to a subheading shall take precedence over a rule applicable to the heading that is parent to that subheading;

   (c) a requirement of a change in tariff classification applies only to non-originating materials;

   (d) a good is considered to be "wholly" of a material if the good is made entirely of the material; and

   (e) the following definitions apply:

   chapter means a chapter of the Harmonized System;

   heading means the first four digits in the tariff classification number under the Harmonized System;

   subheading means the first six digits in the tariff classification number under the Harmonized System; and

   wholly formed and finished means:

      (a) when used in reference to fabrics, all production processes and finishing operations necessary to produce a finished fabric ready for use without further processing. These processes and operations include formation processes, such as weaving, knitting, needling, tufting, felting, entangling, or other such processes, and finishing operations, including bleaching, dyeing, and printing; and

      (b) when used in reference to yarns, all production processes and finishing operations, beginning with the extrusion of filaments,

strips, film, or sheet, and including drawing to fully orient a filament or slitting a film or sheet into strip, or the spinning of all fibers into yarn, or both, and ending with a finished yarn or plied yarn.

Chapter 42 - Luggage

4202.12	A change to goods of subheading 4202.12 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.
4202.22	A change to goods of subheading 4202.22 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.
4202.32	A change to goods of subheading 4202.32 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.
4202.92	A change to goods of subheading 4202.92 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties.

Section XI – Textiles and Textile Articles (Chapter 50 through 63)

Rule 1: An importing Party shall consider a textile good of Chapter 51, 52, 54, 55, 58, or 60 to be originating if it is wholly formed and finished in the territory of one or both of the Parties from:

(a) one or more fibers and yarns on its list in Appendix 4-B-1; or

(b) a combination of the fibers and yarns referred to in subparagraph (a) and one or more fibers and yarns originating under this Annex.

The originating fibers and yarns referred to in subparagraph (b) may contain up to seven percent by weight of fibers and yarns that do not undergo an applicable change in tariff classification set out in this Annex. Any elastomeric yarn contained in the originating yarns referred to in subparagraph (b) must be wholly formed and finished in the territory of one or both of the Parties.

Rule 2: An importing Party shall consider an apparel good of Chapter 61 or 62 to be originating if it is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or both of the Parties, and if the fabric of the outer shell, exclusive of collars and cuffs, where applicable, is wholly of:

(a) one or more fabrics on its list in Appendix 4-B-1;

(b) one or more fabrics or knit to shape components formed in the territory of one or both of the Parties from one or more of the yarns on its list in Appendix 4-B-1; or

(c) any combination of the fabrics referred to in subparagraph (a), the fabrics or knit to shape components referred to in subparagraph (b), or one or more fabrics or knit to shape components originating under this Annex.

The originating fabrics or knit to shape components referred to in subparagraph (c) may contain up to seven percent by weight of fibers or yarns that do not undergo an applicable change in tariff classification set out in this Annex. Any elastomeric yarn contained in an originating fabric or knit to shape component referred to in subparagraph (c) must be wholly formed and finished in the territory of one or both of the Parties.

Rule 3: An importing Party shall consider an apparel good of Chapter 61 or 62 to be originating regardless of the origin of any visible lining fabric described in Chapter Rule 1 for Chapter 61 or Chapter 62, as the case may be, if such material is included in its list in Appendix 4-B-1 and the good meets all other applicable requirements for preferential tariff treatment under this Agreement.

Chapter 50 - Silk

5001-5003	A change to heading 50.01 through 50.03 from any other chapter.
5004-5006	A change to heading 50.04 through 50.06 from any heading outside that group.
5007	A change to heading 50.07 from any other heading.

Chapter 51 - Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric

5101-5105	A change to heading 51.01 through 51.05 from any other chapter.
5106-5110	A change to heading 51.06 through 51.10 from any heading outside that group.
5111-5113	A change to heading 51.11 through 51.13 from any heading outside that group, except from heading 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.04, or 55.09 through 55.10.

Chapter 52 - Cotton

5201-5207	A change to heading 52.01 through 52.07 from any other chapter, except from heading 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.05, or 55.01 through 55.07.
5208-5212	A change to heading 52.08 through 52.12 from any heading outside that group, except from heading 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.04, or 55.09 through 55.10.

Chapter 53 - Other Vegetable Textile Fibers; Paper Yarn and Woven Fabrics of Paper Yarn

5301-5305	A change to heading 53.01 through 53.05 from any other chapter.

5306-5308	A change to heading 53.06 through 53.08 from any heading outside that group.
5309	A change to heading 53.09 from any other heading, except from heading 53.07 through 53.08.
5310	A change to heading 53.10 from any other heading, except from heading 53.07 through 53.08.
5311	A change to heading 53.11 from any other heading.

Chapter 54 - Man-Made Filaments

5401-5406	A change to heading 54.01 through 54.06 from any other chapter, except from heading 52.01 through 52.03 or 55.01 through 55.07.
5407	A change to tariff item 5407.61.11, 5407.61.21, or 5407.61.91 from tariff item 5402.43.10 or 5402.52.10, or from any other chapter, except from heading 51.06 through 51.10, 52.05 through 52.06, or 55.09 through 55.10. A change to heading 54.07 from any other chapter, except from heading 51.06 through 51.10, 52.05 through 52.06, or 55.09 through 55.10.
5408	A change to heading 54.08 from subheading 5403.10, 5403.31 through 5403.32, 5403.41, or any other chapter, except from heading 51.06 through 51.10, 52.05 through 52.06, or 55.09 through 55.10.

Chapter 55 - Man-Made Staple Fibers

5501-5507	A change to heading 55.01 through 55.07 from any other chapter except from heading 52.01 through 52.03 or 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, or 5403.42 through heading 54.05.
5508-5511	A change to heading 55.08 through 55.11 from any heading outside that group, except from heading 52.01 through 52.03, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.05, 55.01 through subheading 5503.20, 5503.40 through 5503.90, or heading 55.05 through 55.16.
5512-5516	A change to heading 55.12 through 55.16 from any heading outside that group, except from heading 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.04, or 55.09 through 55.10.

Chapter 56 - Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof

5601-5609	A change to heading 56.01 through 56.09 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, or Chapter 54 through 55.

Chapter 57 - Carpets and Other Textile Floor Coverings

5701-5705	A change to heading 57.01 through 57.05 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.08, or 53.11, Chapter 54, or heading 55.08 through 55.16.

Chapter 58 - Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery

5801-5811	A change to heading 58.01 through 58.11 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, or Chapter 54 through 55.

Chapter 59 - Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable For Industrial Use

5901	A change to heading 59.01 from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, or 55.12 through 55.16.
5902	A change to heading 59.02 from any other heading, except from heading 51.06 through 51.13, 52.04 through 52.12, or 53.06 through 53.11, or Chapter 54 through 55.
5903-5908	A change to heading 59.03 through 59.08 from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, or 55.12 through 55.16.
5909	A change to heading 59.09 from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, or 53.10 through 53.11, Chapter 54, or heading 55.12 through 55.16.
5910	A change to heading 59.10 from any other heading, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, or Chapter 54 through 55.
5911	A change to heading 59.11 from any other chapter, except from heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, or 55.12 through 55.16.

Chapter 60 - Knitted or Crocheted Fabrics

6001-6006	A change to heading 60.01 through 60.06 from any other chapter, except from heading 51.06 through 51.13, Chapter 52, heading 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, heading 55.01 through subheading 5503.20, 5503.40 through 5503.90, or heading 55.05 through 55.16.

Chapter 61 - Articles of Apparel and Clothing Accessories, Knitted or Crocheted

Chapter Rule 1:	*Except for fabrics classified in 5408.22.10, 5408.23.11, 5408.23.21, or 5408.24.10, the fabrics identified in the following sub-headings and headings, when used as visible lining material in certain men's and women's suits, suit-type*

jackets, skirts, overcoats, carcoats, anoraks, windbreakers, and similar articles, must be wholly formed and finished in the territory of one or both of the Parties:

5111 through 5112, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24, 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6005.31 through 6005.44, or 6006.10 through 6006.44.

Chapter Rule 2: *For purposes of determining whether a good covered by this Chapter is an originating good, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in Chapter Rule 1 to this Chapter, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.*

6101.10-6101.30 A change to subheading 6101.10 through 6101.30 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6101.90 A change to subheading 6101.90 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6102.10-6102.30 A change to subheading 6102.10 through 6102.30 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02,

subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6102.90 A change to subheading 6102.90 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16 or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6103.11-6103.12 A change to subheading 6103.11 through 6103.12 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6103.19 A change to tariff item 6103.19.60 or 6103.19.90 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to subheading 6103.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article

satisfies the requirements of Chapter Rule 1 for Chapter 61.

6103.21-6103.29 A change to subheading 6103.21 through 6103.29 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) with respect to a garment described in heading 61.01 or a jacket or a blazer described in heading 61.03, of wool, fine animal hair, cotton, or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6103.31-6103.33 A change to subheading 6103.31 through 6103.33 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6103.39 A change to tariff item 6103.39.40 or 6103.39.80 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to subheading 6103.39 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6103.41-6103.49 A change to subheading 6103.41 through 6103.49 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6104.11-6104.13 A change to subheading 6104.11 through 6104.13 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6104.19 A change in tariff item 6104.19.40 or 6104.19.80 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to subheading 6104.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel satisfies the requirements of Chapter Rule 1 for Chapter 61.

6104.21-6104.29 A change to subheading 6104.21 through 6104.29 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) with respect to a garment described in heading 61.02, a jacket or a blazer described in heading 61.04, or a skirt described in heading 61.04, of wool, fine animal hair, cotton, or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6104.31 A change to subheading 6104.31 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6104.33-6104.39 A change to subheading 6104.33 through 6104.39 from any other chapter, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6104.41-6104.49 A change to subheading 6104.41 through 6104.49 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6104.51-6104.53 A change to subheading 6104.51 through 6104.53 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that:

(a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6104.59	A change to tariff item 6104.59.40 or 6104.59.80 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties. A change to subheading 6104.59 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that: (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and (b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.
6104.61-6104.69	A change to subheading 6104.61 through 6104.69 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
6105-6106	A change to heading 61.05 through 61.06 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
6107.11-6107.19	A change to subheading 6107.11 through 6107.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
6107.21	A change to subheading 6107.21 from: (a) tariff item 6006.21.10, 6006.22.10, 6006.23.10, or 6006.24.10 provided that the good, exclusive of collar, cuffs, waistband, or elastic, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, or

(b) any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6107.22-6107.99 A change to subheading 6107.22 through 6107.99 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6108.11-6108.19 A change to subheading 6108.11 through 6108.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6108.21 A change to subheading 6108.21 from:

(a) tariff item 6006.21.10, 6006.22.10, 6006.23.10, or 6006.24.10 provided that the good, exclusive of waistband, elastic, or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, or

(b) any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6108.22-6108.29 A change to subheading 6108.22 through 6108.29 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6108.31 A change to subheading 6108.31 from:

(a) tariff item 6006.21.10, 6006.22.10, 6006.23.10, or 6006.24.10 provided that the good, exclusive of collar,

cuffs, waistband, elastic, or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, or

(b) any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6108.32-6108.99	A change to subheading 6108.32 through 6108.99 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
6109-6111	A change to heading 61.09 through 61.11 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
6112.11-6112.19	A change to subheading 6112.11 through 6112.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
6112.20	A change to subheading 6112.20 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that: (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties, and (b) with respect to a garment described in heading 61.01, 61.02, 62.01, or 62.02, of wool, fine animal hair, cotton, or man-made fibers, imported as part of a ski-suit of this subheading, any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 61.

6112.31-6112.49	A change to subheading 6112.31 through 6112.49 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
6113-6117	A change to heading 61.13 through 61.17 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

Chapter 62 - Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted

Chapter Rule 1: *Except for fabrics classified in 5408.22.10, 5408.23.11, 5408.23.21, or 5408.24.10, the fabrics identified in the following sub-headings and headings, when used as visible lining material in certain men's and women's suits, suit-type jackets, skirts, overcoats, carcoats, anoraks, windbreakers, and similar articles, must be wholly formed and finished in the territory of one or both of the Parties:*

5111 through 5112, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24, 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6005.31 through 6005.44, or 6006.10 through 6006.44.

Chapter Rule 2: *Apparel goods of this Chapter shall be considered to originate if they are both cut and sewn or otherwise assembled in the territory of one or both of the Parties and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:*

(a) Velveteen fabrics of subheading 5801.23, containing 85 per cent or more by weight of cotton;

(b) Corduroy fabrics of subheading 5801.22, containing 85 per cent or more by weight of cotton and containing more than 7.5 wales per centimeter;

(c) Fabrics of subheading 5111.11 or 5111.19, if hand-woven, with a loom width of less than 76 cm, woven in the United Kingdom in accordance with the

rules and regulations of the Harris Tweed Association, Ltd., and so certified by the Association;

(d) Fabrics of subheading 5112.30, weighing not more than 340 grams per square meter, containing wool, not less than 20 per cent by weight of fine animal hair and not less than 15 per cent by weight of man-made staple fibers; or

(e) Batiste fabrics of subheading 5513.11 or 5513.21, of square construction, of single yarns exceeding 76 metric count, containing between 60 and 70 warp ends and filling picks per square centimeter, of a weight not exceeding 110 grams per square meter.

Chapter Rule 3: *For purposes of determining whether a good covered by this Chapter is an originating good, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in Chapter Rule 1 to this Chapter, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.*

6201.11-6201.13 A change to subheading 6201.11 through 6201.13 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6201.19 A change to subheading 6201.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6201.91-6201.93 A change to subheading 6201.91 through 6201.93 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or

60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6201.99 A change to subheading 6201.99 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6202.11-6202.13 A change to subheading 6202.11 through 6202.13 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6202.19 A change to subheading 6202.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6202.91-6202.93 A change to subheading 6202.91 through 6202.93 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6202.99 A change to subheading 6202.99 from any other chapter, except from

heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6203.11-6203.12 A change to subheading 6203.11 through 6203.12 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel satisfies the requirements of Chapter Rule 1 for Chapter 62.

6203.19 A change to tariff item 6203.19.50 or 6203.19.90 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to subheading 6203.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel satisfies the requirements of Chapter Rule 1 for Chapter 62.

6203.21-6203.29 A change to subheading 6203.21 through 6203.29 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) with respect to a garment described in heading 62.01 or a jacket or a blazer described in heading 62.03, of wool, fine animal hair, cotton, or man-made fibers, imported as

part of an ensemble of these subheadings, any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6203.31-6203.33 A change to subheading 6203.31 through 6203.33 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel satisfies the requirements of Chapter Rule 1 for Chapter 62.

6203.39 A change to tariff item 6203.39.50 or 6203.39.90 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to subheading 6203.39 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6203.41-6203.49 A change to subheading 6203.41 through 6203.49 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6204.11-6204.13 A change to subheading 6204.11 through 6204.13 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.19 A change to tariff item 6204.19.40 or 6204.19.80 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to subheading 6204.19 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.21-6204.29 A change to subheading 6204.21 through 6204.29 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) with respect to a garment described in heading 62.02, a jacket or a blazer described in heading 62.04, or a skirt described in heading 62.04, of wool, fine animal hair, cotton, or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.31-6204.33 A change to subheading 6204.31 through 6204.33 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.39 A change to tariff item 6204.39.60 or 6204.39.80 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to subheading 6204.39 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.41-6204.49 A change to subheading 6204.41 through 6204.49 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6204.51-6204.53 A change to subheading 6204.51 through 6204.53 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.59 A change to tariff item 6204.59.40 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading

5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

A change to subheading 6204.59 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6204.61-6204.69 A change to subheading 6204.61 through 6204.69 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6205.10 A change to subheading 6205.10 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6205.20-6205.30

Subheading Rule: *Men's or boys' shirts of cotton or man-made fibers shall be considered to originate if they are both cut and assembled in the territory of one or both of the Parties and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:*

(a) Fabrics of subheading 5208.21, 5208.22, 5208.29, 5208.31, 5208.32, 5208.39, 5208.41, 5208.42, 5208.49, 5208.51, 5208.52 or 5208.59, of average yarn number exceeding 135 metric;

(b) Fabrics of subheading 5513.11 or 5513.21, not of square construction, containing more than 70 warp ends and filling picks per square centimeter, of average yarn number exceeding 70 metric;

(c) Fabrics of subheading 5210.21 or 5210.31, not of

square construction, containing more than 70 warp ends and filling picks per square centimeter, of average yarn number exceeding 70 metric;

(d) Fabrics of subheading 5208.22 or 5208.32, not of square construction, containing more than 75 warp ends and filling picks per square centimeter, of average yarn number exceeding 65 metric;

(e) Fabrics of subheading 5407.81, 5407.82 or 5407.83, weighing less than 170 grams per square meter, having a dobby weave created by a dobby attachment;

(f) Fabrics of subheading 5208.42 or 5208.49, not of square construction, containing more than 85 warp ends and filling picks per square centimeter, of average yarn number exceeding 85 metric;

(g) Fabrics of subheading 5208.51, of square construction, containing more than 75 warp ends and filling picks per square centimeter, made with single yarns, of average yarn number 95 or greater metric;

(h) Fabrics of subheading 5208.41, of square construction, with a gingham pattern, containing more than 85 warp ends and filling picks per square centimeter, made with single yarns, of average yarn number 95 or greater metric, and characterized by a check effect produced by the variation in color of the yarns in the warp and filling; or

(i) Fabrics of subheading 5208.41, with the warp colored with vegetable dyes, and the filling yarns white or colored with vegetable dyes, of average yarn number greater than 65 metric.

6205.20-6205.30	A change to subheading 6205.20 through 6205.30 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.09, 55.11 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.
6205.90	A change to subheading 6205.90 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.
6206-6210	A change to heading 62.06 through 62.10 from any other chapter,

except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6211.11-6211.12 A change to subheading 6211.11 through 6211.12 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6211.20 A change to subheading 6211.20 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that:

(a) the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties, and

(b) with respect to a garment described in heading 61.01, 61.02, 62.01, or 62.02, of wool, fine animal hair, cotton, or man-made fibers, imported as part of a ski-suit of this subheading, any visible lining material used in the apparel article satisfies the requirements of Chapter Rule 1 for Chapter 62.

6211.31-6211.49 A change to subheading 6211.31 through 6211.49 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

6212 A change to heading 62.12 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.

6213-6217 A change to heading 62.13 through 62.17 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut and sewn or

otherwise assembled in the territory of one or both of the Parties.

Chapter 63 - Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags

Chapter Rule 1: *For purposes of determining whether a good covered by this Chapter is an originating good, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.*

6301-6302	A change to heading 63.01 through 63.02 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
6303	A change to tariff item 6303.92.10 from tariff item 5402.43.10 or 5402.52.10 or any other chapter, except from heading 51.06 through 51.13, 5204 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties. A change to heading 63.03 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
6304-6308	A change to heading 63.04 through 63.08 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties.
6309	A change to 63.09 from any other heading.
6310	A change to heading 63.10 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08, or 53.10 through 53.11, 54.01 through 54.02, subheading 5403.20, 5403.33 through 5403.39, 5403.42 through heading 54.08, or heading 55.08 through 55.16, 58.01 through 58.02, or 60.01 through 60.06, provided that the good is both cut (or knit to shape) and sewn or

otherwise assembled in the territory of one or both of the Parties.

Chapter 70 - Glass Fiber Rovings and Yarns

7019	A change to heading 70.19 from any other heading, except from heading 70.07 through 70.20.

Chapter 94 - Comforters

9404.90	A change to subheading 9404.90 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, or subheading 6307.90.

Annex 4-B
FIBERS, YARNS, AND FABRICS NOT AVAILABLE IN COMMERCIAL QUANTITIES

1. Within 30 business days of the date it receives a request from an interested entity, an importing Party shall add a fiber, yarn, or fabric to its list in Appendix 4-B-1, if it determines, based on information supplied by interested entities, that the fiber, yarn, or fabric is not available in commercial quantities in a timely manner in its territory, or if no interested entity objects to the request.

2. If there is insufficient information to make the determination in paragraph 1, the importing Party may extend the period within which it must make that determination by no more than 30 business days, in order to meet with interested entities to substantiate the information.

3. The importing Party shall deny the request if it:

   (a) determines that the fiber, yarn, or fabric is available in commercial quantities in a timely manner in its territory; or

   (b) does not make the determination in paragraph 1 within 30 business days of the expiration of the period within which it must make that determination, as specified in paragraph 1 or 2.

4. Within 30 business days of the date it receives a request from an interested entity, an importing Party that has added a fiber, yarn, or fabric to its list in Appendix 4-B-1 pursuant to paragraph 1 may delete the fiber, yarn, or fabric from its list if it determines, based on information supplied by interested entities, that the fiber, yarn, or fabric is available in commercial quantities in a timely manner in its territory. The deletion shall not take effect until six months after the date the importing Party publishes its determination.

5. (a) Subject to subparagraph (b), an importing Party shall accord preferential tariff treatment to a good provided for in HS Chapter 51, 52, 54, 55, 58, or 60 that satisfies the requirements of Rule 1 of Section XI of Annex 4-A.

   (b) An importing Party shall apply the treatment provided for in subparagraph (a) to goods imported into its territory up to a quantity of 100 million square meter equivalents in each of the first five calendar years in which this Agreement is in force.

6. (a) Subject to subparagraph (b), an importing Party shall accord preferential tariff treatment to a good provided for in HS Chapter 61 or 62 that satisfies the requirements of Rule 2 or 3 of Section XI of Annex 4-A.

   (b) An importing Party shall apply the treatment provided for in subparagraph (a) to goods imported into its territory up to a quantity of 100 million square meter equivalents in each of the first five calendar years in which this Agreement is in force.

7. To determine the quantity of square meter equivalents that is charged against the annual quantities set out in paragraph 5 or 6, the importing Party shall apply the conversion factors listed in, or utilize a methodology based on, the *Correlation: U.S. Textile and Apparel Category System with the Harmonized Tariff Schedule of the United States of America*, U.S. Department of Commerce, Office of Textiles and Apparel (2007), or successor publication.

8. If an importing Party determines that an exporter, producer, or other person in the exporting Party has engaged in conduct described in Article 4.3.5, the importing Party may deduct from the maximum quantities set out in paragraphs 5 and 6 a quantity of up to three times the quantity of goods involved in such conduct. The importing Party shall provide written notice to the exporting Party of its intent to invoke this paragraph, and shall set out its findings and conclusions on all pertinent issues of law and fact in its notice.

9. On the written request of the exporting Party, the importing Party shall require an importer claiming preferential tariff treatment for a good under this Annex to submit to the importing Party a certificate of eligibility, properly completed and signed by an authorized official of the exporting Party and presented at the time of importation of the good into the importing Party.

10. (a) On the request of a Party, the Parties shall consult on the implementation and operation of this Annex. The consultations shall commence within 30 days of delivery of the request.

(b) During the fifth calendar year in which this Agreement is in force, the Parties shall consult on the implementation and operation of this Annex, and shall consider whether to extend the period specified in paragraph 13 for the application of this Annex.

11. Promptly after the date this Agreement enters into force, each Party shall publish the procedures it will follow in considering requests under paragraphs 1 and 4.

12. For purposes of this Annex, **interested entity** means a Party, a potential or actual purchaser of a textile or apparel good, or a potential or actual supplier of a textile or apparel good.

13. Unless the Parties otherwise agree, this Annex shall cease to apply beginning on January 1 of the sixth calendar year in which this Agreement is in force.

Appendix 4-B-1
FIBERS, YARNS, AND FABRICS NOT AVAILABLE IN COMMERCIAL QUANTITIES

List of Korea:

No items.

List of the United States:

No items.

Note: A Party's list in this Appendix shall remain in effect until the Party publishes a replacement list that, in accordance with Annex 4-B, makes changes in its list. Any replacement list shall supersede the preceding list. The importing Party shall publish the replacement list at the same time that it makes a determination pursuant to paragraph 1 of Annex 4-B, and six months after it makes a determination pursuant to paragraph 4 of Annex 4-B. The importing Party shall transmit a copy of any replacement list to the exporting Party at the time it publishes the list.[7]

[7] For greater certainty, a Party may satisfy the requirement to publish its list by posting the list on the Internet site of its competent authority.

CHAPTER FIVE
PHARMACEUTICAL PRODUCTS AND MEDICAL DEVICES

ARTICLE 5.1: GENERAL PROVISIONS

The Parties recognize that while there are differences between each Party's health care system, the Parties share a commitment to promoting the development of and facilitating access to high-quality patented and generic pharmaceutical products and medical devices, as a means of continuing to improve the health of their nationals. In pursuing these objectives, the Parties affirm the importance of:

(a) adequate access to pharmaceutical products and medical devices in providing high quality health care;

(b) patented and generic pharmaceutical products and medical devices in reducing other more costly medical expenditures;

(c) sound economic incentives and competitive markets for the efficient development of and access to patented and generic pharmaceutical products and medical devices;

(d) appropriate government support of research and development in academic and commercial laboratories, intellectual property protections, and other incentives for innovation in the research and development of pharmaceutical products and medical devices;

(e) promoting innovation and timely and affordable access to safe and effective pharmaceutical products and medical devices through transparent and accountable procedures, without impeding a Party's ability to apply appropriate standards of quality, safety, and efficacy;

(f) ethical practices by pharmaceutical and medical device manufacturers and suppliers and by health care providers on a global basis in order to achieve open, transparent, accountable, and reasonable health care decision-making; and

(g) cooperation between the Parties, including each Party's regulatory authorities, to improve the safety and efficacy of pharmaceutical products and medical devices.

ARTICLE 5.2: ACCESS TO INNOVATION

To the extent that health care authorities at a Party's central level of government operate or maintain procedures for listing pharmaceutical products, medical devices, or indications for reimbursement, or setting the amount of reimbursement for pharmaceutical products or medical devices, under health care programs operated by its central level of government,[1] the Party shall:

[1] Pharmaceutical formulary development and management shall be considered to be an aspect of government procurement of pharmaceutical products for health care agencies that engage in government procurement. Chapter Seventeen (Government Procurement), rather than this Chapter, shall apply to government procurement of pharmaceutical products.

(a) ensure that the procedures, rules, criteria, and guidelines that apply to the listing of pharmaceutical products, medical devices, or indications for reimbursement, or setting the amount of reimbursement for pharmaceutical products or medical devices are fair, reasonable, and non-discriminatory;

(b) ensure that the Party's determination, if any, of the reimbursement amount for a pharmaceutical product or medical device, once approved by the appropriate regulatory authority as safe and effective, is based on competitive market-derived prices; or if its determination is not based on competitive market-derived prices, then that Party shall:

(i) appropriately recognize the value of the patented pharmaceutical product or medical device in the amount of reimbursement it provides;

(ii) permit a manufacturer of the pharmaceutical product or medical device to apply, based on evidence of safety or efficacy, for an increased amount of reimbursement over that provided for comparator products, if any, used to determine the amount of reimbursement; and

(iii) permit a manufacturer of the pharmaceutical product or medical device, after a decision on a reimbursement amount is made, to apply for an increased amount of reimbursement for the product based on evidence the manufacturer provides on the product's safety or efficacy; and

(c) permit a manufacturer of the pharmaceutical product or medical device to apply for reimbursement of additional medical indications for the product, based on evidence the manufacturer provides on the product's safety or efficacy.

ARTICLE 5.3: TRANSPARENCY

1. Each Party shall ensure that its laws, regulations, and procedures of general application respecting any matter related to the pricing, reimbursement, or regulation of pharmaceutical products or medical devices are promptly published or otherwise made available in such a manner as to enable interested persons and the other Party to become acquainted with them.

2. To the extent possible, each Party shall:

(a) publish in advance any such measures that it proposes to adopt; and

(b) provide interested persons and the other Party a reasonable opportunity to comment on such proposed measures.

3. With respect to proposed regulations of general application of its central level of government respecting any matter related to the pricing, reimbursement, or regulation of pharmaceutical products or medical devices that are published in accordance with paragraph 2(a), each Party:

(a) shall publish the proposed regulations, including an explanation of the purpose of those regulations, in a single official journal of national circulation,[2] and encourage their distribution through additional outlets;

(b) should in most cases publish the proposed regulations not less than 60 days before the date public comments are due; and

(c) shall, at the time it adopts final regulations, address in writing significant, substantive comments received from interested persons during the comment period and explain any substantive revision it made to the proposed regulations.

4. To the extent possible, each Party should allow reasonable time between publication of final regulations of general application of its central level of government respecting any matter related to the pricing, reimbursement, or regulation of pharmaceutical products or medical devices and their effective date.

5. To the extent that health care authorities at a Party's central level of government operate or maintain procedures for listing pharmaceutical products, medical devices, or indications for reimbursement, or setting the amount of reimbursement for pharmaceutical products or medical devices, under health care programs operated by its central level of government, a Party shall:

(a) ensure that consideration of all formal requests for the pricing or approval of pharmaceutical products or medical devices for reimbursement is completed within a reasonable, specified period;

(b) disclose to applicants within a reasonable, specified period all procedural rules, methodologies, principles, criteria (including those used, if any, to determine comparator products), and guidelines used to determine pricing and reimbursement of pharmaceutical products or medical devices;

(c) afford applicants timely and meaningful opportunities to provide comments at relevant points in the pricing and reimbursement decision-making processes for pharmaceutical products or medical devices;

(d) within a reasonable, specified period, provide applicants with meaningful, detailed written information regarding the basis for recommendations or determinations of the pricing and reimbursement of pharmaceutical products or medical devices, including citations to any expert opinions or academic studies relied upon in making such recommendations or determinations;

(e) make available an independent review process that may be invoked at the request of an applicant directly affected by a recommendation or determination;

(f) make all reimbursement decision-making bodies open to all stakeholders, including innovative and generic companies; and

[2] Notwithstanding subparagraph (a), health care authorities at a Party's central level of government that are not authorized under the Party's law to publish their regulations in the official journal shall publish their proposed regulations, including explanations of the purpose of the proposed regulations, on prominent locations on their official Internet sites.

(g) make publicly available the membership list of all committees related to pricing or reimbursement of pharmaceutical products or medical devices.

6. Each Party shall ensure that all measures of general application respecting any matter related to the pricing, reimbursement, or regulation of pharmaceutical products or medical devices are administered in a reasonable, objective, and impartial manner.

ARTICLE 5.4: DISSEMINATION OF INFORMATION

Each Party shall permit a pharmaceutical manufacturer to disseminate through the manufacturer's official Internet site registered in the Party's territory and through medical journal Internet sites registered in the Party's territory, that include direct links to the manufacturer's official Internet site, truthful and not misleading information regarding the manufacturer's pharmaceutical product, provided that the product has marketing approval in the Party's territory and the information includes a balance of risks and benefits and is limited to indications for which the Party's competent regulatory authorities have granted market approval for that product.

ARTICLE 5.5: ETHICAL BUSINESS PRACTICES

1. Each Party shall adopt or maintain appropriate measures to prohibit pharmaceutical product or medical device manufacturers and suppliers from providing improper inducements to health care professionals or institutions for the listing, purchasing, or prescribing of pharmaceutical or medical device products eligible for reimbursement under health care programs operated by its central level of government.

2. Each Party shall adopt or maintain appropriate penalties and procedures to enforce the measures that it adopts or maintains in conformity with paragraph 1.

ARTICLE 5.6: REGULATORY COOPERATION

1. Consistent with Article 9.8 (Committee on Technical Barriers to Trade), a Party will facilitate consideration of a request to recognize the results of conformity assessment procedures conducted by bodies in the other Party's territory, including a request for the negotiation of an agreement with respect to Good Manufacturing Practices, Good Laboratory Practices, and marketing approval of generic drugs.

2. The Parties shall report on the feasibility and appropriateness of granting any such request to the Medicines and Medical Devices Committee and to the Committee on Technical Barriers to Trade established under Article 9.8.

ARTICLE 5.7: MEDICINES AND MEDICAL DEVICES COMMITTEE

1. The Parties hereby establish a Medicines and Medical Devices Committee.

2. The functions of the Committee shall be to:

(a) monitor and support the implementation of this Chapter;

(b) promote discussion and mutual understanding of issues related to this Chapter; and

(c) explore opportunities for collaboration on issues related to this Chapter.

3. The Committee shall:

(a) comprise officials of central level government agencies responsible for central level health care programs and other appropriate central level government officials, and shall be co-chaired by health and trade officials of each Party;

(b) meet at least once a year unless the Parties otherwise agree; and

(c) report the results of each meeting to the Joint Committee.

4. The Committee may establish, and determine the scope and mandate of, working groups to address technical aspects of issues related to this Chapter, including those related to regulatory cooperation.

Article 5.8: DEFINITIONS

For purposes of this Chapter:

health care authorities at a Party's central level of government means entities that are part of or have been established by a Party's central level of government to operate or administer its health care programs;

health care programs operated by a Party's central level of government means health care programs in which the health care authorities of a Party's central level of government make the decisions regarding matters to which this Chapter applies;[3] and

pharmaceutical product or medical device means a pharmaceutical, biologic, medical device, or diagnostic product.

[3] For greater certainty, Medicaid is a regional level of government health care program in the United States, not a central level of government program.

CHAPTER SIX
RULES OF ORIGIN AND ORIGIN PROCEDURES

Section A: Rules of Origin

ARTICLE 6.1: ORIGINATING GOODS[1]

Except as otherwise provided in this Chapter, each Party shall provide that a good is originating where it is:

(a) a good wholly obtained or produced entirely in the territory of one or both of the Parties;

(b) produced entirely in the territory of one or both of the Parties and

(i) each of the non-originating materials used in the production of the good undergoes an applicable change in tariff classification specified in Annex 4-A (Specific Rules of Origin for Textile or Apparel Goods) or Annex 6-A, or

(ii) the good otherwise satisfies any applicable regional value content or other requirements specified in Annex 4-A or Annex 6-A,

and the good satisfies all other applicable requirements of this Chapter; or

(c) produced entirely in the territory of one or both of the Parties exclusively from originating materials.

ARTICLE 6.2: REGIONAL VALUE CONTENT

1. Where Annex 6-A specifies a regional value content test to determine whether a good is originating, each Party shall provide that the importer, exporter, or producer may calculate regional value content based on one or the other of the following methods:

(a) Method Based on Value of Non-Originating Materials (Build-down Method)

$$RVC = \frac{AV - VNM}{AV} \times 100$$

(b) Method Based on Value of Originating Materials (Build-up Method)

$$RVC = \frac{VOM}{AV} \times 100$$

where,

RVC is the regional value content, expressed as a percentage;

AV is the adjusted value of the good;

[1] For greater certainty, whether a good is originating is not determinative of whether the good is also admissible.

VNM is the value of non-originating materials, other than indirect materials, acquired and used by the producer in the production of the good; VNM does not include the value of a material that is self-produced; and

VOM is the value of originating materials, other than indirect materials, acquired or self-produced and used by the producer in the production of the good.

2. Each Party shall provide that all costs considered for the calculation of regional value content shall be recorded and maintained in conformity with the Generally Accepted Accounting Principles applicable in the territory of the Party where the good is produced.

3. Where Annex 6-A specifies a regional value content test to determine if an automotive good[2] is originating, each Party shall provide that the importer, exporter, or producer may calculate the regional value content of that good as provided in paragraph 1 or based on the following method:

Net Cost Method (for Automotive Goods)

$$RVC = \frac{NC - VNM}{NC} \times 100$$

where,

RVC is the regional value content, expressed as a percentage;

NC is the net cost of the good; and

VNM is the value of non-originating materials, other than indirect materials, acquired and used by the producer in the production of the good; VNM does not include the value of a material that is self-produced.

4. Each Party shall provide that, for purposes of the regional value content method in paragraph 3, the importer, exporter, or producer may use a calculation averaged over the producer's fiscal year, using any one of the following categories, on the basis of all motor vehicles in the category or only those motor vehicles in the category that are exported to the territory of the other Party:

(a) the same model line of motor vehicles in the same class of vehicles produced in the same plant in the territory of a Party;

(b) the same class of motor vehicles produced in the same plant in the territory of a Party; or

(c) the same model line of motor vehicles produced in the territory of a Party.

5. Each Party shall provide that, for purposes of calculating regional value content under paragraph 3 for automotive materials[3] produced in the same plant, an importer, exporter, or producer may use a calculation:

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[2] Paragraph 3 applies solely to goods classified under the following HS headings and subheadings: 8407.31 through 8407.34 (engines), 8408.20 (diesel engines for vehicles), 84.09 (parts of engines), 87.01 through 87.05 (motor vehicles), 87.06 (chassis), 87.07 (bodies), and 87.08 (motor vehicle parts).

[3] Paragraph 5 applies solely to automotive materials classified in the following HS headings and subheadings: 8407.31 through 8407.34 (engines), 8408.20 (diesel engines for vehicles), 84.09 (parts of engines), 87.06 (chassis), 87.07 (bodies), and 87.08 (motor vehicle parts).

(a) averaged,

(i) over the fiscal year of the motor vehicle producer to whom the good is sold;

(ii) over any quarter or month; or

(iii) over the fiscal year of the automotive materials producer,

provided that the good was produced during the fiscal year, quarter, or month forming the basis for the calculation;

(b) in which the average in subparagraph (a) is calculated separately for such goods sold to one or more motor vehicle producers; or

(c) in which the average in subparagraph (a) or (b) is calculated separately for those goods that are exported to the territory of the other Party.

ARTICLE 6.3: VALUE OF MATERIALS

Each Party shall provide that, for purposes of Articles 6.2 and 6.6, the value of a material shall be:

(a) for a material imported by the producer of the good, the adjusted value of the material;

(b) for a material acquired by the producer in the territory where the good is produced, the value, determined in accordance with Articles 1 through 8, Article 15, and the corresponding interpretative notes of the Customs Valuation Agreement, *i.e.*, in the same manner as for imported goods, with such reasonable modifications as may be required due to the absence of an importation by the producer; or

(c) for a material that is self-produced,

(i) all the costs incurred in the production of the material, including general expenses; and

(ii) an amount for profit equivalent to the profit added in the normal course of trade.

ARTICLE 6.4: FURTHER ADJUSTMENTS TO THE VALUE OF MATERIALS

1. Each Party shall provide that, for originating materials, the following expenses, where not included under Article 6.3, may be added to the value of the material:

(a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material within a Party's territory or between the territories of the Parties to the location of the producer;

(b) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both of the Parties, other than duties and taxes that are waived,

refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable; and

(c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or by-product.

2. Each Party shall provide that, for non-originating materials, the following expenses, where included under Article 6.3, may be deducted from the value of the material:

(a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material within a Party's territory or between the territories of the Parties to the location of the producer;

(b) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both of the Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable;

(c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or by-product; and

(d) the cost of originating materials used in the production of the non-originating material in the territory of a Party.[4]

ARTICLE 6.5: ACCUMULATION

1. Each Party shall provide that originating goods or materials of one Party, incorporated into a good in the territory of the other Party, shall be considered to originate in the territory of the other Party.

2. Each Party shall provide that a good is originating where the good is produced in the territory of one or both of the Parties by one or more producers, provided that the good satisfies the requirements in Article 6.1 and all other applicable requirements in this Chapter.

ARTICLE 6.6: DE MINIMIS

1. Except as provided in Annex 6-B, each Party shall provide that a good that does not undergo a change in tariff classification pursuant to Annex 6-A is nonetheless originating if the value of all non-originating materials that have been used in the production of the good and do not undergo the applicable change in tariff classification does not exceed ten percent of the adjusted value of the good, provided that the value of such non-originating materials shall be included in the value of non-originating materials for any applicable regional value content requirement and that the good meets all other applicable requirements in this Chapter.

2. With respect to a textile or apparel good, Article 4.2.7 (Rules of Origin and Related Matters) applies in place of paragraph 1.

ARTICLE 6.7: FUNGIBLE GOODS AND MATERIALS[5]

[4] For greater certainty and for purposes of paragraphs 1(a) and 2(a) of Article 6.4, "costs of freight" includes the costs of all types of freight, including in-land freight incurred within a Party's territory, regardless of the mode of transportation.

1. Each Party shall provide that an importer claiming preferential tariff treatment for a good may claim that a fungible good or material is originating where the importer, exporter, or producer has:

(a) physically segregated each fungible good or material; or

(b) used any inventory management method, such as averaging, last-in-first-out (LIFO) or first-in-first-out (FIFO), recognized in the Generally Accepted Accounting Principles of the Party in which the production is performed or otherwise accepted by the Party in which the production is performed.

2. Each Party shall provide that the inventory management method selected under paragraph 1 for a particular fungible good or material shall continue to be used for that good or material throughout the fiscal year of the person that selected the inventory management method.

ARTICLE 6.8: ACCESSORIES, SPARE PARTS, AND TOOLS

1. Each Party shall provide that a good's standard accessories, spare parts, or tools delivered with the good shall be considered originating goods if the good is an originating good and shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification, provided that:

(a) the accessories, spare parts, or tools are classified with and not invoiced separately from the good; and

(b) the quantities and value of the accessories, spare parts, or tools are customary for the good.

2. If a good is subject to a regional value content requirement, the value of the accessories, spare parts, or tools described in paragraph 1 shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

ARTICLE 6.9: SETS OF GOODS

1. Each Party shall provide that if goods are classified as a set as a result of the application of rule 3 of the General Rules of Interpretation of the Harmonized System, the set is originating only if each good in the set is originating.

2. Notwithstanding paragraph 1, a set of goods is originating if the value of all the non-originating goods in the set does not exceed 15 percent of the adjusted value of the set.

3. With respect to a textile or apparel good, Article 4.2.8 (Rules of Origin and Related Matters) applies in place of paragraphs 1 and 2.

ARTICLE 6.10: PACKAGING MATERIALS AND CONTAINERS FOR RETAIL SALE

1. Each Party shall provide that packaging materials and containers in which a good is packaged for retail sale shall, if classified with the good, be disregarded in determining

[5] Nothing in Article 6.7 shall be construed to prevent a Party from requiring an importer to identify by percentage the country or countries of origin of fungible goods.

whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification set out in Annex 4-A (Specific Rules of Origin for Textile or Apparel Goods) or Annex 6-A.

2. If a good is subject to a regional value content requirement, the value of packaging materials and containers described in paragraph 1 shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

ARTICLE 6.11: PACKING MATERIALS AND CONTAINERS FOR SHIPMENT

Each Party shall provide that packing materials and containers for shipment shall be disregarded in determining whether a good is originating.

ARTICLE 6.12: INDIRECT MATERIALS

Each Party shall provide that an indirect material shall be disregarded for the purpose of determining whether a good is originating pursuant to subparagraphs (a), (b)(i), and (c) of Article 6.1.

ARTICLE 6.13: TRANSIT AND TRANSSHIPMENT

Each Party shall provide that a good shall not be considered to be an originating good if the good:

(a) undergoes subsequent production or any other operation outside the territories of the Parties, other than unloading, reloading, or any other operation necessary to preserve the good in good condition or to transport the good to the territory of a Party; or

(b) does not remain under the control of customs authorities in the territory of a non-Party.

ARTICLE 6.14: CONSULTATION AND MODIFICATION

1. The Parties shall consult regularly to ensure that this Chapter is administered effectively, uniformly, and consistently with the spirit and objectives of this Agreement, and shall cooperate in the administration of this Chapter.

2. The Parties shall consult regularly pursuant to Article 22.2.3(c) (Joint Committee) to discuss possible amendments or modifications to this Chapter and its Annex, taking into account developments in technology, production processes, or other related matters.

3. With respect to a textile or apparel good, paragraphs 3 through 5 of Article 4.2 (Rules of Origin and Related Matters) apply in place of paragraph 2.

Section B: Origin Procedures

ARTICLE 6.15: CLAIMS FOR PREFERENTIAL TARIFF TREATMENT

1. Each Party shall provide that an importer may make a claim for preferential tariff treatment based on either:

(a) a written or electronic certification by the importer, exporter, or producer; or

(b) the importer's knowledge that the good is an originating good, including reasonable reliance on information in the importer's possession that the good is an originating good.

2. Each Party shall provide that a certification need not be made in a prescribed format, provided that the certification is in written or electronic form, including but not limited to the following elements:

(a) the name of the certifying person, including as necessary contact or other identifying information;

(b) the importer of the good (if known);

(c) the exporter of the good (if different from the producer);

(d) the producer of the good (if known);

(e) tariff classification under the Harmonized System and a description of the good;

(f) information demonstrating that the good is originating;

(g) date of the certification; and

(h) in the case of a blanket certification issued as set out in paragraph 4(b), the period that the certification covers.

3. Each Party shall provide that a certification by the producer or exporter of the good may be completed on the basis of:

(a) the producer's or exporter's knowledge that the good is originating; or

(b) in the case of an exporter, reasonable reliance on the producer's written or electronic certification that the good is originating.

Neither Party may require an exporter or producer to provide a written or electronic certification to another person.

4. Each Party shall provide that a certification may apply to:

(a) a single shipment of a good into the territory of a Party; or

(b) multiple shipments of identical goods within any period specified in the written or electronic certification, not exceeding 12 months from the date of the certification.

5. Each Party shall provide that a certification shall be valid for four years after the date it was issued.

6. Each Party shall allow an importer to submit a certification in the language of the importing Party or the exporting Party. In the latter case, the customs authority of the importing Party may require the importer to submit a translation of the certification in the language of the importing Party.

ARTICLE 6.16: WAIVER OF CERTIFICATION OR OTHER INFORMATION

Each Party shall provide that a certification or information demonstrating that a good is originating shall not be required where:

(a) the customs value of the importation does not exceed 1,000 U.S. dollars or the equivalent amount in the currency of the importing Party, or such higher amount as may be established by the importing Party, unless the importing Party considers the importation to be part of a series of importations carried out or planned for the purpose of evading compliance with the Party's laws governing claims for preferential tariff treatment under this Agreement; or

(b) it is a good for which the importing Party does not require the importer to present a certification or information demonstrating origin.

ARTICLE 6.17: RECORD KEEPING REQUIREMENTS

1. Each Party shall provide that an exporter or a producer in its territory that provides a certification in accordance with Article 6.15 shall maintain, for a minimum of five years from the date the certification was issued, all records necessary to demonstrate that a good for which the producer or exporter provided a certification was an originating good, including records concerning:

(a) the purchase of, cost of, value of, and payment for, the exported good;

(b) the purchase of, cost of, value of, and payment for all materials, including indirect materials, used in the production of the exported good;

(c) the production of the good in the form in which it was exported; and

(d) such other documentation as the Parties may agree to require.

2. Each Party shall provide that an importer claiming preferential tariff treatment for a good imported into the territory of that Party based on the importer's certification or its knowledge that the good is an originating good shall maintain, for a minimum of five years from the date of importation of the good, all records necessary to demonstrate the good qualified for the preferential tariff treatment.

3. Each Party shall provide that an importer claiming preferential tariff treatment for a good imported into the territory of that Party based on a certification issued by the exporter or producer shall maintain, for a minimum of five years from the date of importation of the good, a copy of the certification that served as the basis for the claim. If the importer possesses records demonstrating that the good satisfies the requirements to remain originating under Article 6.13, the importer shall maintain such records for a minimum of five years from the date of importation of the good.

4. Each Party shall provide that an importer, exporter, or producer may choose to maintain the records specified in paragraph 1, 2, or 3 in any medium that allows for prompt retrieval, including, but not limited to, digital, electronic, optical, magnetic, or written form.

ARTICLE 6.18: VERIFICATION

1. For purposes of determining whether a good imported into its territory from the territory of the other Party is an originating good, the importing Party may conduct a verification by means of:

(a) written requests for information from the importer, exporter, or producer;

(b) written questionnaires to the importer, exporter, or producer;

(c) visits to the premises of an exporter or producer in the territory of the other Party, to review the records referred to in Article 6.17.1 or observe the facilities used in the production of the good;

(d) for a textile or apparel good, the procedures set out in Article 4.3 (Customs Cooperation for Textile or Apparel Goods); or

(e) such other procedures to which the importing and exporting Parties may agree.

Where an importing Party conducts verification by the means referred to in subparagraph (a) or (b), the importing Party may request that the importer arrange for the exporter or producer to provide information directly to the importing Party.

2. The Parties shall agree on procedures for conducting visits provided for in paragraph 1(c).

3. A Party may deny preferential tariff treatment to a good where:

(a) the importer, exporter, or producer fails to provide information that the Party requested under paragraph 1(a) or 1(b) demonstrating that the good is an originating good;

(b) after receiving a written notification for a visit pursuant to paragraph 1(c), the exporter or producer declines to provide access to the records referred to in Article 6.17 or to its facilities; or

(c) the Party finds a pattern of conduct indicating that an importer, exporter, or producer has provided false or unsupported declarations or certifications that a good imported into its territory is an originating good.

4. If, as a result of a verification, a Party finds that a good is not originating, the Party shall provide the importer with a proposed determination to that effect and an opportunity to submit additional information demonstrating that the good is originating. Each Party shall provide that the importer may arrange for the exporter or producer to provide pertinent information directly to the Party.

5. After providing the importer with an opportunity to submit additional information pursuant to paragraph 4, the Party that conducted the verification shall provide the importer a final determination, in writing, of whether the good is originating. The Party's determination shall include factual findings and the legal basis for the determination. Where the exporter or producer has provided information pursuant to paragraph 1 or 4 directly to the Party conducting the verification, that Party shall endeavor to provide a copy of the determination to the exporter or producer that provided the information.

6. Where an importing Party determines through verification that an importer, exporter, or producer has engaged in a pattern of conduct in providing false or unsupported statements, declarations, or certifications that a good imported into its territory is originating, the Party may suspend preferential tariff treatment to identical goods covered by subsequent statements, declarations, or certifications by that importer, exporter, or producer until the Party determines that the importer, exporter, or producer is in compliance with the requirements of this Chapter.

ARTICLE 6.19: OBLIGATIONS RELATING TO IMPORTATIONS

1. Each Party shall grant any claim for preferential tariff treatment made in accordance with this Chapter, unless the Party issues a written determination that the claim is invalid as a matter of law or fact.

2. A Party may deny preferential tariff treatment to a good if the importer fails to comply with any requirement in this Chapter.

3. Neither Party may subject an importer to any penalty for making an invalid claim for preferential tariff treatment, if the importer:

(a) did not engage in negligence, gross negligence, or fraud in making the claim and pays any customs duty owing; or

(b) on becoming aware that such a claim is not valid, promptly and voluntarily corrects the claim and pays any customs duty owing.

4. Each Party may require that an importer who claims preferential tariff treatment for a good imported into its territory:

(a) declare in the importation document that the good is an originating good;

(b) identify the applicable tariff rate;

(c) have in its possession at the time the declaration referred to in subparagraph (a) is made, a written or electronic certification as described in Article 6.15, if the certification forms the basis for the claim;

(d) provide a copy of the certification, on request, to the importing Party, if the certification forms the basis for the claim;

(e) when the importer has reason to believe that the declaration in subparagraph (a) is based on inaccurate information, correct the importation document and pay any customs duty owing;

(f) when a certification by the exporter forms the basis for the claim, have in place an arrangement to have the exporter provide, on request of the importing Party, all information relied on by such exporter in making such certification;

(g) when a certification by the producer forms the basis for the claim, have in place, at the importer's option:

(i) an arrangement with the producer to provide; or

(ii) an arrangement with the exporter to have the producer provide,

all information relied on by the producer in making its certification; and

(h) when the importer's certification or knowledge forms the basis for the claim, demonstrate, on request of the importing Party, that the good is originating under Article 6.1, including that the good satisfies the requirements to remain originating under Article 6.13.

5. Each Party shall provide that, where a good was originating when it was imported into its territory, but the importer of the good did not make a claim for preferential tariff treatment at the time of importation, that importer may, no later than one year after the date of importation, make a claim for preferential tariff treatment and apply for a refund of any excess duties paid as a result of the good not having been accorded preferential tariff treatment, on presentation to the Party of:

(a) a written or electronic declaration or statement that the good was originating at the time of importation;

(b) a copy of a written or electronic certification if the certification forms the basis for the claim, or other information demonstrating that the good was originating; and

(c) such other documentation relating to the importation of the good as the importing Party may require.

6. Nothing in this Article shall prevent a Party from taking action under Article 4.3 (Customs Cooperation for Textile or Apparel Goods).

ARTICLE 6.20: OBLIGATIONS RELATING TO EXPORTATIONS

1. Each Party shall provide that:

(a) an exporter or a producer in its territory that has provided a written or electronic certification in accordance with Article 6.15 shall, on request, provide a copy to the exporting Party;

(b) a false certification by an exporter or a producer in its territory that a good to be exported to the territory of the other Party is originating shall be subject to penalties equivalent to those that would apply to an importer in its territory that makes a false statement or representation in connection with an importation, with appropriate modifications; and

(c) when an exporter or a producer in its territory has provided a certification and has reason to believe that the certification contains or is based on incorrect information, the exporter or producer shall promptly notify in writing every person to whom the exporter or producer provided the certification of any change that could affect the accuracy or validity of the certification.

2. Neither Party may impose penalties on an exporter or a producer for providing an incorrect certification if the exporter or producer voluntarily notifies in writing all persons to whom it has provided the certification that it was incorrect.

ARTICLE 6.21: COMMON GUIDELINES

Within six months of the date this Agreement enters into force, the Parties shall meet to discuss whether to develop common guidelines for the interpretation, application, and administration of this Chapter and Chapter Seven (Customs Administration and Trade Facilitation).

ARTICLE 6.22: DEFINITIONS

For purposes of this Chapter:

adjusted value means the value determined in accordance with Articles 1 through 8, Article 15, and the corresponding interpretative notes of the Customs Valuation Agreement, adjusted, if necessary, to exclude any costs, charges, or expenses incurred for transportation, insurance, and related services incident to the international shipment of the merchandise from the country of exportation to the place of importation;

class of motor vehicles means any one of the following categories of motor vehicles:

(a) motor vehicles classified under HS subheading 8701.20, motor vehicles for the transport of 16 or more persons classified under subheading 8702.10 or 8702.90, and motor vehicles classified under subheading 8704.10, 8704.22, 8704.23, 8704.32, or 8704.90, or heading 87.05 or 87.06;

(b) motor vehicles classified under subheading 8701.10 or subheading 8701.30 through 8701.90;

(c) motor vehicles for the transport of 15 or fewer persons classified under subheading 8702.10 or 8702.90, and motor vehicles classified under subheading 8704.21 or 8704.31; or

(d) motor vehicles classified under subheading 8703.21 through 8703.90;

fungible goods or materials means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;

Generally Accepted Accounting Principles means recognized consensus or substantial authoritative support given in the territory of a Party with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and the preparation of financial statements. Generally Accepted Accounting Principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;

good means any merchandise, product, article, or material;

goods wholly obtained or produced entirely in the territory of one or both of the Parties means:

(a) plants and plant products grown, and harvested or gathered, in the territory of one or both of the Parties;

(b) live animals born and raised in the territory of one or both of the Parties;

(c) goods obtained in the territory of one or both of the Parties from live animals;

(d) goods obtained from hunting, trapping, fishing, or aquaculture conducted in the territory of one or both of the Parties;

(e) minerals and other natural resources not included in subparagraphs (a) through (d) extracted or taken from the territory of one or both of the Parties;

(f) fish, shellfish, and other marine life taken from the sea, seabed, or subsoil outside the territory of one or both of the Parties by vessels registered or recorded with a Party and flying its flag;

(g) goods produced on board factory ships from the goods referred to in subparagraph (f), provided such factory ships are registered or recorded with that Party and fly its flag;

(h) goods taken by a Party or a person of a Party from the seabed or subsoil outside the territory of one or both of the Parties, provided that Party has rights to exploit such seabed or subsoil;

(i) goods taken from outer space, provided they are obtained by a Party or a person of a Party and not processed in the territory of a non-Party;

(j) waste and scrap derived from:

(i) manufacturing or processing operations in the territory of one or both of the Parties; or

(ii) used goods collected in the territory of one or both of the Parties, provided such goods are fit only for the recovery of raw materials;

(k) recovered goods derived in the territory of one or both of the Parties from used goods and utilized in the territory of one or both of the Parties in the production of remanufactured goods; and

(l) goods produced in the territory of one or both of the Parties exclusively from goods referred to in subparagraphs (a) through (j), or from their derivatives, at any stage of production;

identical goods means goods that are the same in all respects relevant to the particular rule of origin that qualifies the goods as originating;

indirect material means a good used in the production, testing, or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:

(a) fuel and energy;

(b) tools, dies, and molds;

(c) spare parts and materials used in the maintenance of equipment and buildings;

(d) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings;

(e) gloves, glasses, footwear, clothing, safety equipment, and supplies;

(f) equipment, devices, and supplies used for testing or inspecting the good;

(g) catalysts and solvents; and

(h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

material means a good that is used in the production of another good, including a part or an ingredient;

material that is self-produced means an originating material that is produced by a producer of a good and used in the production of that good;

model line means a group of motor vehicles having the same platform or model name;

net cost means total cost minus sales promotion, marketing, and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the total cost;

net cost of the good means the net cost that can be reasonably allocated to the good under one of the following methods:

(a) calculating the total cost incurred with respect to all goods produced by that producer, subtracting any sales promotion, marketing, and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the total cost of all such goods, and then reasonably allocating the resulting net cost of those goods to the good;

(b) calculating the total cost incurred with respect to all goods produced by that producer, reasonably allocating the total cost to the good, and then subtracting any sales promotion, marketing, and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the portion of the total cost allocated to the good; or

(c) reasonably allocating each cost that forms part of the total cost incurred with respect to the good so that the aggregate of these costs does not include any sales promotion, marketing, and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs,

provided that the allocation of all such costs is consistent with the provisions regarding the reasonable allocation of costs set out in Generally Accepted Accounting Principles;

non-allowable interest costs means interest costs incurred by a producer that exceed 700 basis points above the yield on debt obligations of comparable maturities issued by the central level of government of the Party in which the producer is located;

non-originating good or **non-originating material** means a good or material that does not qualify as originating under this Chapter;

packing materials and containers for shipment means the goods used to protect a good during its transportation and does not include the packaging materials and containers in which a good is packaged for retail sale;

producer means a person who engages in the production of a good in the territory of a Party;

production means growing, mining, harvesting, fishing, breeding, raising, trapping, hunting, manufacturing, processing, assembling, or disassembling a good;

reasonably allocate means to apportion in a manner appropriate under Generally Accepted Accounting Principles;

recovered goods means materials in the form of individual parts that are the result of:

(a) the disassembly of used goods into individual parts; and

(b) cleaning, inspecting, testing, or other processes as necessary for improvement to sound working condition;

total cost means all product costs, period costs, and other costs for a good incurred in the territory of one or both of the Parties. Product costs are costs that are associated with the production of a good and include the value of materials, direct labor costs, and direct overhead. Period costs are costs, other than product costs, that are expensed in the period in which they are incurred, such as selling expenses and general and administrative expenses. Other costs are all costs recorded on the books of the producer that are not product costs or period costs, such as interest. Total cost does not include profits that are earned by the producer, regardless of whether they are retained by the producer or paid out to other persons as dividends, or taxes paid on those profits, including capital gains taxes;

used means utilized or consumed in the production of goods; and

value means the value of a good or material for purposes of calculating customs duties or for purposes of applying this Chapter.

ANNEX 6-A
SPECIFIC RULES OF ORIGIN

Part I – General Interpretative Notes

1. For purposes of interpreting the rules of origin set forth in this Annex:

   (a) the specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading;

   (b) the requirement of a change in tariff classification applies only to non-originating materials;

   (c) where a specific rule of origin is defined using the criterion of a change in tariff classification, and it is written to exclude tariff provisions at the level of a chapter, heading, or subheading of the Harmonized System, it shall be construed to mean that the rule of origin requires that materials classified in those excluded provisions be originating for the good to qualify as originating;

   (d) when a heading or subheading is subject to alternative specific rules of origin, the rule will be considered to be met if a good satisfies one of the alternatives;

   (e) when a single rule of origin is applicable to a group of **headings** or **subheadings** and that rule of origin specifies a change of **heading** or **subheading**, it shall be understood that the change in **heading** or **subheading** may occur from any other **heading** or **subheading**, as the case may be, including from any other **heading** or **subheading** within a designated group. When, however, a rule refers to a change in **heading or subheading** "outside that group" this shall be understood to require that the change in **heading or subheading** must occur from a **heading or subheading** that is outside the group of **headings** or **subheadings** set out in the rule;

   (f) reference to weight in the rules for goods provided for in Chapters 1 through 24 of the Harmonized System means dry weight unless otherwise specified in the Harmonized System; and

   (g) for Chapters 1 to 40, a good shall not be considered to be originating solely by reason of mere dilution with water or another substance that does not materially alter the characteristics of the good.

2. The following definitions apply:

chapter means a chapter of the Harmonized System;

heading means the first four digits in the tariff classification number under the Harmonized System;

section means a section of the Harmonized System;

subheading means the first six digits in the tariff classification number under the Harmonized System.

Part II -- Specific Rules of Origin

Section I

Live Animals; Animal Products (Chapter 1-5)

Chapter 1
Live Animals

01.01-01.06
A change to heading 01.01 through 01.06 from any other chapter.

Chapter 2
Meat and Edible Meat Offal

02.01 - 02.10
A change to heading 02.01 through 02.10 from any other chapter, except from fowls of the species *Gallus domesticus* (chickens) of heading 01.05.

Chapter 3
Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates

Note to Chapter 3:
Fish, crustaceans, molluscs, and other aquatic invertebrates shall be deemed originating even if they were cultivated from non originating fry[6] or larvae.

03.01-03.07
A change to heading 03.01 through 03.07 from any other chapter.

Chapter 4
Dairy Produce; Birds Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included

04.01-04.10
A change to heading 04.01 through 04.10 from any other chapter, except from subheadings 1901.90 and 2106.90.

Chapter 5
Products of Animal Origin, Not Elsewhere Specified or Included

05.01-05.11
A change to heading 05.01 through 05.11 from any other chapter.

Section II
Vegetable Products (Chapter 6-14)

Note to Section II:
Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds or other live parts of plants imported from a non-Party.

Chapter 6
Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage

06.01-06.04
A change to heading 06.01 through 06.04 from any other chapter.

[6] Fry means immature fish at a post-larval stage and includes fingerlings, parr, smolts, and elvers.

Chapter 7
Edible Vegetables and Certain Roots and Tubers

07.01-07.14
A change to heading 07.01 through 07.14 from any other chapter.

Chapter 8
Edible Fruit and Nuts; Peel of Citrus Fruit or Melons

08.01-08.14
A change to heading 08.01 through 08.14 from any other chapter.

Chapter 9
Coffee, Tea, Maté and Spices

0901.11 – 0901.12
A change to subheading 0901.11 through 0901.12 from any other chapter.

0901.21
A change to subheading 0901.21 from any other subheading.

0901.22
A change to subheading 0901.22 from any other subheading, except from subheading 0901.21.

0901.90
A change to subheading 0901.90 from any other chapter.

09.02 – 09.03
A change to heading 09.02 through 09.03 from any other chapter.

0904.11-0904.12
A change to crushed, ground, or powdered spices of subheadings 0904.11 through 0904.12 from spices that are not crushed, ground, or powdered of subheadings 0904.11 through 0904.12, or from any other subheading; or

A change to mixtures of spices or any good of subheadings 0904.11 through 0904.12 other than crushed, ground, or powdered spices from any other subheading.

0904.20
A change to subheading 0904.20 from any other chapter.

09.05-09.09
A change to crushed, ground, or powdered spices of headings 09.05 through 09.09 from spices that are not crushed, ground, or powdered of headings 09.05 through 09.09, or from any other subheading; or

A change to mixtures of spices or any good of headings 09.05 through 09.09 other than crushed, ground, or powdered spices from any other subheading.

0910.10
A change to subheading 0910.10 from any other chapter.

0910.20 – 0910.99
A change to crushed, ground, or powdered spices of subheadings 0910.20 through 0910.99 from spices that are not crushed, ground, or powdered of subheadings 0910.20 through 0910.99, or from any other subheading; or

A change to mixtures of spices or any good of subheadings 0910.20 through 0910.99 other than crushed, ground, or powdered spices from any other subheading.

Chapter 10
Cereals

10.01-10.08
A change to heading 10.01 through 10.08 from any other chapter.

Chapter 11
Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten

11.01
A change to heading 11.01 from any other chapter.

11.02-11.04
A change to heading 11.02 through 11.04 from any other chapter, except from heading 10.06.

11.05
A change to heading 11.05 from any other chapter, except from heading 07.01.

11.06 – 11.09
A change to heading 11.06 through 11.09 from any other chapter.

Chapter 12
Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder

12.01-12.14
A change to heading 12.01 through 12.14 from any other chapter.

Chapter 13
Lac; Gums, Resins and Other Vegetable Saps and Extracts

13.01
A change to heading 13.01 from any other chapter.

1302.11 – 1302.14
A change to subheading 1302.11 through 1302.14 from any other chapter.

1302.19
A change to subheading 1302.19 from any other chapter, except from subheading 1211.20.

1302.20 – 1302.32
A change to subheading 1302.20 through 1302.32 from any other chapter.

1302.39

A change to carrageenan of subheading 1302.39 from within that subheading or any other chapter, provided the non-originating materials of subheading 1302.39 do not exceed 50 percent by weight of the good;

A change to any other good of subheading 1302.39 from any other chapter.

Chapter 14
Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included

14.01-14.04
A change to heading 14.01 through 14.04 from any other chapter.

Section III
Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes (Chapter 15)

Chapter 15
Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

15.01-15.18
A change to heading 15.01 through 15.18 from any other chapter.

15.20
A change to heading 15.20 from any other heading.

15.21-15.22
A change to heading 15.21 through 15.22 from any other chapter.

Section IV
Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes (Chapter 16-24)

Chapter 16
Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates

16.01-16.03
A change to heading 16.01 through 16.03 from any other chapter.

1604.11 – 1604.13
A change to subheading 1604.11 through 1604.13 from any other chapter.

1604.14
A change to subheading 1604.14 from any other chapter, except from chapter 3.

1604.15 – 1604.30
A change to subheading 1604.15 through 1604.30 from any other chapter.

16.05
A change to heading 16.05 from any other chapter.

Chapter 17
Sugars and Sugar Confectionery

17.01 – 17.03
A change to heading 17.01 through 17.03 from any other chapter.

17.04
A change to heading 17.04 from any other heading.

Chapter 18
Cocoa and Cocoa Preparations

18.01-18.02
A change to heading 18.01 through 18.02 from any other chapter.

18.03 – 18.05
A change to heading 18.03 through 18.05 from any other heading.

1806.10
A change to subheading 1806.10 from any other heading, provided that such goods of 1806.10 containing 90% or more by dry weight of sugar do not contain non-originating sugar of Chapter 17 and that goods of 1806.10 containing less than 90% by dry weight of sugar do not contain more than 35% by weight of non-originating sugar of Chapter 17.

1806.20
A change to subheading 1806.20 from any other heading.

1806.31 – 1806.90
A change to subheadings 1806.31 through 1806.90 from any other subheading.

Chapter 19
Preparations of Cereals, Flour, Starch or Milk; Pastry Cooks Products

1901.10
A change to subheading 1901.10 from any other chapter, except from heading 10.06, subheading 1102.30, and rice products of subheadings 1103.19, 1103.20, 1104.19, 1104.29, and 1104.30, and provided that goods of subheading 1901.10 containing over 10 percent by weight of milk solids do not contain non-originating dairy goods of Chapter 4.

1901.20
A change to subheading 1901.20 from any other chapter, except from heading 10.06, subheading 1102.30, and rice products of subheadings 1103.19, 1103.20, 1104.19, 1104.29, and 1104.30, and provided that goods of 1901.20 containing over 25 percent by weight of butterfat, not put up for retail sale, do not contain non-originating dairy goods of Chapter 4.

1901.90
A change to subheading 1901.90 from any other chapter, except from heading 10.06, subheading 1102.30, and rice products of subheadings 1103.19, 1103.20, 1104.19, 1104.29, and 1104.30, and provided that goods of 1901.90 containing over 10 percent by weight of milk solids do not contain non-originating dairy goods of Chapter 4.

19.02 – 1904.30
A change to heading 19.02 through subheading 1904.30 from any other chapter.

1904.90
A change to subheadings 1904.90 from any other chapter, except from heading 10.06.

19.05
A change to heading 19.05 from any other chapter.

Chapter 20
Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants

Note:
Fruit, nut and vegetable preparations of headings 20.01 through 20.08 that have been prepared or preserved by freezing, by packing (including canning) in water, brine, or natural juices, or by roasting, either dry or in oil (including processing incidental to freezing, packing, or roasting) shall be treated as originating only if the fresh good were wholly obtained or produced entirely in the territory of one or both of the Parties. Furthermore, fruit preparations of heading 2008 that contain peaches, pears, or apricots, either alone or mixed with other fruits shall be treated as originating only if the peaches, pears, or apricots were wholly obtained or produced entirely in the territory of one or both of the Parties.

20.01 – 20.07
A change to heading 20.01 through 20.07 from any other chapter, except as provided for in the Note to Chapter 20 and except from heading 07.01.

2008.11
A change to subheading 2008.11 from any other chapter except from heading 12.02.

2008.19 – 2008.99
A change to subheading 2008.19 through 2008.99 from any other chapter, except as provided for in the Note to Chapter 20.

2009.11- 2009.39
A change to subheading 2009.11 through 2009.39 from any other chapter, except from heading 08.05.

2009.41 - 2009.80
A change to subheading 2009.41 through 2009.80 from any other chapter.

2009.90
A change to subheading 2009.90 from any other chapter; or

A change to cranberry juice mixtures of subheading 2009.90 from any other subheading within Chapter 20, except from subheading 2009.11 through 2009.39 or from cranberry juice of subheading 2009.80, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method; or

A change to any other good of subheading 2009.90 from any other subheading within Chapter 20, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from a single non-Party, constitute in single strength form not more than 60 percent by volume of the good.

Chapter 21
Miscellaneous Edible Preparations

21.01-21.02
A change to headings 21.01 through 21.02 from any other chapter.

2103.10
A change to subheading 2103.10 from any other chapter.

2103.20
A change to subheading 2103.20 from any other chapter, provided that tomato ketchup of heading 2103.20 does not contain non-originating goods from subheading 2002.90.

2103.30
A change to subheading 2103.30 from any other chapter.

2103.90
A change to subheading 2103.90 from any other heading.

21.04
A change to heading 21.04 from any other chapter.

21.05
A change to heading 21.05 from any other heading, except from heading 04.01 through 04.05 and from dairy preparations containing over 10% by weight of milk solids of subheading 1901.90.

21.06
A change to concentrated juice of any single fruit or vegetable fortified with vitamins or minerals of subheading 2106.90 from any other chapter, except from heading 08.05 or 20.09 or subheading 2202.90.

A change to mixtures of juices fortified with vitamins or minerals of subheading 2106.90:

(a) from any other chapter, except from heading 08.05 or 20.09 or from mixtures of juices of subheading 2202.90; or

(b) from any other subheading within Chapter 21, heading 20.09, or from mixtures of juices of subheading 2202.90, whether or not there is also a change from any other chapter, provided that the juice of a single fruit or vegetable, or juice ingredients from a single non-party, constitute in single strength form not more than 60 percent by volume of the good;

A change to compound alcoholic preparations of subheading 2106.90 from any other subheading, except from heading 22.03 through 22.09;

A change to sugar syrups of subheading 2106.90 from any other chapter, except from Chapter 17;

A change to goods containing over 10 percent by weight of milk solids of subheading 2106.90 from any other chapter, except from Chapter 4, or from dairy preparations containing over 10 percent by weight of milk solids of subheading 1901.90; or

A change to fruit packed in gelatin containing more than 20 percent by weight of fruit of subheading 2106.90 from any other chapter, except from Chapter 20; or

A change to ginseng preparations of subheading 2106.90 from any other heading, except from subheadings 1211.20 and 1302.19.

A change to any other good of heading 21.06 from any other chapter.

Chapter 22
Beverages, Spirits and Vinegar

22.01
A change to heading 22.01 from any other chapter.

2202.10
A change to subheading 2202.10 from any other chapter.

2202.90
A change to juice of any single fruit or vegetable fortified with vitamins or minerals of subheading 2202.90 from any other chapter, except from heading 08.05 or 20.09, or from juice concentrates of subheading 2106.90;

A change to mixtures of juices fortified with vitamins or minerals of subheading 2202.90:

(a) from any other chapter, except from heading 08.05 or 20.09 or from mixtures of juices of subheading 2106.90; or

(b) from any other subheading within Chapter 22, heading 20.09 or from mixtures of juices of subheading 2106.90, whether or not there is also a change from any other chapter, provided that the juice of a single fruit or vegetable, or juice ingredients from a single non-party constitute in single strength form not more than 60 percent by volume of the good;

A change to beverages containing milk from any other chapter, except from Chapter 4 or from dairy preparations containing over 10 percent by weight of milk solids of subheading 1901.90; or

A change to ginseng preparations of subheading 2202.90 from any other heading, except from subheadings 1211.20 and 1302.19.

A change to any other good of subheading 2202.90 from any other chapter.

22.03-22.05
A change to heading 22.03 through 22.05 from any other chapter, except from compound alcoholic preparations of subheading 2106.90.

22.06
A change to *cheongju* of heading 22.06 from any other heading; or

A change to any other good of heading 22.06 from any other chapter, except from compound alcoholic preparations of subheading 2106.90.

22.07
A change to heading 22.07 from any other chapter, except from compound alcoholic preparations of subheading 2106.90.

22.08

A change to *soju* of subheading 2208.90 from any other heading; or

A change to any other good of heading 2208 from any other chapter, except from compound alcoholic preparations of subheading 2106.90.

22.09
A change to heading 22.09 from any other heading.

Chapter 23
Residues and Waste from the Food Industries; Prepared Animal Fodder

23.01-23.08
A change to heading 23.01 through 23.08 from any other chapter.

2309.10
A change to subheading 2309.10 from any other heading.

2309.90
A change to subheading 2309.90 from any other heading, except from headings 04.01 through 04.05 or subheading 1901.90.

Chapter 24
Tobacco and Manufactured Tobacco Substitutes

24.01
A change to heading 24.01 from any other chapter.

24.02
A change to heading 24.02 from any other chapter or from wrapper tobacco not threshed or similarly processed of heading 24.01, or from homogenized or reconstituted tobacco suitable for use as wrapper tobacco of heading 24.03.

Note:
Subject to the annual quantitative limitations set out below, each Party shall treat as originating any good of subheading 2402.20 that contains non-originating tobacco of heading 24.01, provided that:

(a) leaf tobacco of heading 24.01 that has been grown and harvested in the United States constitutes not less than 30 percent by weight of the tobacco contained in such good; or

(b) originating leaf tobacco of heading 24.01 constitutes not less than 60 percent by weight of the tobacco contained in such good.

The quantitative limitations provided for in year 7 shall apply to all subsequent years.

Year	Quantity (million pieces)
1	1,100
2	1,350
3	1,600
4	1,850
5	2,100
6	2,300

7 2,500

24.03
A change to homogenized or reconstituted tobacco for use as cigar wrapper of subheading 2403.91 from any other heading; or

A change to any other good of heading 24.03 from any other chapter.

Section V
Mineral Products (Chapter 25-27)

Chapter 25
Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement

25.01 – 25.16
A change to heading 25.01 through 25.16 from any other heading.

2517.10 – 2517.20
A change to subheading 2517.10 through 2517.20 from any other heading.

2517.30
A change to subheading 2517.30 from any other subheading.

2517.41 – 2517.49
A change to subheading 2517.41 through 2517.49 from any other heading.

25.18 – 25.22
A change to heading 25.18 through 25.22 from any other heading.

25.23
A change to heading 25.23 from any other chapter.

25.24 – 25.30
A change to heading 25.24 through 25.30 from any other heading.

Chapter 26
Ores, Slag and Ash

26.01 – 26.21
A change to heading 26.01 through 26.21 from any other heading.

Chapter 27
Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes

Note:
For purposes of this chapter, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of this definition:

(a) dissolving in water or other solvents;

(b) the elimination of solvents, including solvent water; or

(c) the addition or elimination of water of crystallization.

For purposes of heading 27.10, the following processes confer origin:

(a) Atmospheric distillation: A separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions.

(b) Vacuum distillation: Distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation.

27.01-27.06
A change to heading 27.01 through 27.06 from any other heading.

2707.10 – 2707.99
A change to subheading 2707.10 through 2707.99 from any other heading; or

A change to subheading 2707.10 through 2707.99 from any other subheading, provided that the good resulting from such change is the product of a chemical reaction.

27.08-27.09
A change to heading 27.08 through 27.09 from any other heading.

27.10
A change to any good of heading 27.10 from any other good of heading 27.10, provided that the good resulting from such change is the product of a chemical reaction, atmospheric distillation or vacuum distillation; or

A change to heading 27.10 from any other heading except from heading 22.07.

2711.11
A change to subheading 2711.11 from any other subheading, except from subheading 2711.21.

2711.12 – 2711.19
A change to subheading 2711.12 through 2711.19 from any other subheading, except from subheading 2711.29.

2711.21
A change to subheading 2711.21 from any other subheading, except from subheading 2711.11.

2711.29
A change to subheading 2711.29 from any other subheading, except from subheading 2711.12 through 2711.21.

27.12 – 27.16
A change to heading 27.12 through 27.16 from any other heading.

Section VI

Products of the Chemical or Allied Industries (Chapter 28-38)

Note 1:
A good of any chapter or heading in Section VI that satisfies one or more of Rules 1 through 7 of this Section shall be treated as an originating good, except as otherwise specified in those rules.

Note 2:
Notwithstanding Note 1, a good is an originating good if it meets the applicable change in tariff classification or satisfies the applicable value content requirement specified in the rules of origin in this Section.

Rule 1: Chemical Reaction Origin

A good of Chapters 28 through 38, except goods of heading 38.23, that results from a chemical reaction in the territory of one or both of the Parties shall be treated as an originating good.

Note:
For purposes of this section, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a good is an originating good:

(a) dissolution in water or in another solvent;

(b) the elimination of solvents including solvent water; or

(c) the addition or elimination of water of crystallization.

Rule 2: Purification

A good of Chapters 28 through 38 that is subject to purification shall be treated as an originating good provided that the purification occurs in the territory of one or both of the Parties and results in the following:

(a) the elimination of not less than 80 percent of the impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable:

(i) as a pharmaceutical, medicinal, cosmetic, veterinary, or food grade substance;

(ii) as a chemical product or reagent for analytical, diagnostic, or laboratory uses;

(iii) as an element or component for use in micro-elements;

(iv) for specialized optical uses;

(v) for non-toxic uses for health and safety;

(vi) for biotechnical use;

(vii) as a carrier used in a separation process; or

(viii) for nuclear grade uses.

Rule 3: Mixtures and Blends

A good of Chapters 30, 31, or 33 through 38, except for heading 38.08, shall be treated as an originating good if the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications, resulting in the production of a good having different essential physical or chemical characteristics that are relevant to the purposes or uses of the good and are different from the input materials, occurs in the territory of one or both of the Parties.

Rule 4: Change in Particle Size

A good of Chapters 30, 31, or 33, shall be treated as an originating good if the deliberate and controlled modification in particle size of the good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution, or defined surface area, which is relevant to the purposes of the resulting good and having different essential physical or chemical characteristics from the input materials, occurs in the territory of one or both of the Parties.

Rule 5: Standards Materials

A good of Chapters 28 through 38 shall be treated as an originating good if the production of standards materials occurs in the territory of one or both of the Parties.

For the purposes of this rule "standards materials" (including standard solutions) are preparations suitable for analytical, calibrating, or referencing uses, having precise degrees of purity or proportions that are certified by the manufacturer.

Rule 6: Isomer Separation

A good of Chapters 28 through 38 shall be treated as an originating good if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or both of the Parties.

Rule 7: Separation Prohibition

A good of Chapters 28 through 38 that undergoes a change from one classification to another in the territory of one or more of the Parties as a result of the separation of one or more materials from a man-made mixture shall not be treated as an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.

Chapter 28
Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes

28.01 – 28.08
A change to heading 28.01 through 28.08 from any other heading.

2809.10 – 2809.20
A change to subheading 2809.10 through 2809.20 from any other subheading.

28.10 – 28.51
A change to heading 28.10 through 28.51 from any other heading.

Chapter 29
Organic Chemicals

2901.10 – 2901.29
A change to subheading 2901.10 through 2901.29 from any other subheading.

29.02 – 29.35
A change to heading 29.02 through 29.35 from any other heading.

2936.10-2941.90
A change to subheading 2936.10 through 2941.90 from any other subheading.

29.42
A change to heading 29.42 from any other heading.

Chapter 30
Pharmaceutical Products

3001.10 - 3002.90
A change to subheading 3001.10 through 3002.90 from any other subheading.

30.03
A change to heading 30.03 from any other heading.

30.04
A change to heading 30.04 from any other heading, except from heading 30.03.

3005.10 - 3006.80
A change to subheading 3005.10 through 3006.80 from any other subheading.

Chapter 31 Fertilizers

31.01 – 31.05
A change to heading 31.01 through 31.05 from any other heading.

Chapter 32
Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Coloring Matter; Paints and Varnishes; Putty and Other Mastics; Inks.

3201.10 – 3202.90
A change to subheading 3201.10 through 3202.90 from any other subheading.

32.03
A change to heading 32.03 from any other heading.

3204.11 – 3204.90
A change to subheading 3204.11 through 3204.90 from any other subheading.

32.05
A change to heading 32.05 from any other chapter.

3206.11 – 3206.50
A change to subheading 3206.11 through 3206.50 from any other subheading.

32.07 – 32.12
A change to heading 32.07 through 32.12 from any other chapter.

32.13-32.14
A change to heading 32.13 through 32.14 from any other heading.

32.15
A change to heading 32.15 from any other chapter.

Chapter 33
Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations

3301.11-3301.30
A change to subheading 3301.11 through 3301.30 from any other subheading.

3301.90
A change to subheading 3301.90 from any other heading, except from subheading 1211.20 and 1302.19.

33.02 – 33.07
A change to heading 33.02 through 33.07 from any other heading.

Chapter 34
Soap, Organic Surface-active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and Similar Articles, Modeling Pastes, Dental Waxes and Dental Preparations with a Basis of Plaster

34.01 – 34.07
A change to heading 34.01 through 34.07 from any other heading.

Chapter 35
Albuminoidal Substances; Modified Starches; Glues, Enzymes

3501.10 – 3501.90
A change to subheading 3501.10 through 3501.90 from any other subheading.

3502.11 – 3502.19
A change to subheading 3502.11 through 3502.19 from any other heading, except from heading 04.07.

3502.20 – 3502.90
A change to subheading 3502.20 through 3502.90 from any other subheading.

35.03-35.04
A change to heading 35.03 through 35.04 from any other heading.

35.05

A change to heading 35.05 from any other heading, except from heading 11.08.

35.06
A change to heading 35.06 from any other heading, except from heading 35.01, 35.03, and 35.05.

35.07
A change to heading 35.07 from any other heading.

Chapter 36
Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations

36.01-36.06
A change to heading 36.01 through 36.06 from any other heading.

Chapter 37
Photographic or Cinematographic Goods

37.01 – 37.03
A change to heading 37.01 through 37.03 from any other heading outside that group.

37.04 – 37.07
A change to heading 37.04 through 37.07 from any other heading.

Chapter 38
Miscellaneous Chemical Products

38.01 – 38.07
A change to heading 38.01 through 38.07 from any other heading.

3808.10 – 3808.90
A change to subheading 3808.10 through 3808.90 from any other subheading provided that not less than 50 percent by weight of the total active ingredient or ingredients is originating.

38.09-38.24
A change to heading 38.09 through 38.24 from any other heading.

38.25
A change to heading 38.25 from any other chapter, except from Chapters 28 through 37, 40, or 90.

Section VII
Plastics and Articles Thereof; Rubber and Articles Thereof (Chapter 39-40)

Notes to Section VII:

Note 1:
A good of any chapter or heading in Section VII that satisfies one or more of Rules 1 through 5 of this Section shall be treated as an originating good, except as otherwise specified in those rules.

Note 2:

Notwithstanding Note 1, a good is an originating good if it meets the applicable change in tariff classification or satisfies the applicable regional value content specified in the rules of origin in this Section.

Rule 1: Chemical Reaction

A good of Chapters 39 and 40 that results from a chemical reaction in the territory of one or both of the Parties shall be treated as an originating good.

For purposes of this section, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a good is an originating good:

(a) dissolution in water or another solvent;

(b) the elimination of solvents including solvent water; or

(c) the addition or elimination of water of crystallization.

Rule 2: Mixtures and Blends Origin

A good of Chapters 39 and 40 shall be treated as an originating good if the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications, resulting in the production of a good having different essential physical or chemical characteristics that are relevant to the purposes or uses of the good and are different from the input materials, occurs in the territory of one or both of the Parties.

Rule 3: Purification

A good of Chapters 39 and 40 that is subject to purification shall be treated as an originating good provided that the purification occurs in the territory of one or both of the Parties and results in the following:

(a) the elimination of not less than 80 percent of the content of existing impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable:

(i) as a pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;

(ii) as a chemical product or reagent for analytical, diagnostic, or laboratory uses;

(iii) as an element or component for use in micro-elements;

(iv) for specialized optical uses;

(v) for non toxic uses for health and safety;

(vi) for biotechnical use;

(vii) for carriers used in a separation process; or

(viii) for nuclear grade uses.

Rule 4: Change in Particle Size

A good of Chapter 39 shall be treated as an originating good if the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different essential physical or chemical characteristics from the input materials, occurs in the territory of one or both of the Parties.

Rule 5: Isomer Separation

A good of Chapter 39 shall be treated as an originating good if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one of both of the Parties.

Chapter 39
Plastics and Articles Thereof

39.01 – 39.15
A change to heading 39.01 through 39.15 from any other heading, provided that the originating polymer content in heading 39.01 through 39.15 is not less than 50 percent by weight of the total polymer content.

39.16 – 39.26
A change to subheading 39.16 through 39.26 from any other heading.

Chapter 40
Rubber and Articles Thereof

40.01
A change to heading 40.01 from any other heading; or

A change to subheading 4001.10 through 4001.30 from any other subheading, provided that there is a regional value content of not less than 30 percent under the build-down method.

40.02 – 40.05
A change to heading 40.02 through 40.05 from any other heading.

40.06
A change to heading 40.06 from any other heading, except from heading 40.01; or

A change to heading 40.06 from heading 40.01 or from any other heading, provided that there is a regional value content of not less than 30 percent under the build-down method.

40.07 – 40.17

A change to heading 40.07 through 40.17 from any other heading.

Section VIII
Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut) (Chapter 41-43)

Chapter 41
Raw Hides and Skins (Other Than Furskins) and Leather
4101.20 – 4103.10
A change to subheading 4101.20 through 4103.10 from any other subheading.

4103.20 – 4103.90
A change to subheading 4103.20 through 4103.90 from any other heading.

4104.11 – 4104.49
A change to subheading 4104.11 through 4104.49 from any other subheading.

41.05
A change to heading 41.05 from any other heading, except from hides or skins of heading 41.02 that have undergone a tanning (including a pre-tanning) process which is reversible, or from heading 41.12; or

A change to heading 41.05 from wet blues of 4105.10.

41.06
A change to heading 41.06 from any other heading, except from hides or skins of heading 41.03 that have undergone a tanning (including a pre-tanning) process which is reversible, or from heading 41.13; or

A change to heading 41.06 from wet blues of 4106.21, 4106.31, or 4106.91.

41.07
A change to heading 41.07 from any other heading.

41.12
A change to heading 41.12 from any other heading except from hides or skins of heading 41.02 which have undergone a tanning (including a pre-tanning) process which is reversible, or from heading 41.05; or

A change to heading 41.12 from wet blues of 4105.10.

41.13
A change to heading 41.13 from any other heading, except from hides or skins of heading 41.03 that have undergone a tanning (including a pre-tanning) process which is reversible, or from heading 41.06; or

A change to heading 41.13 from wet blues of subheading 4106.21, 4106.31 or 4106.91.

4114.10 -4115.20
A change to subheading 4114.10 through 4115.20 from any other subheading.

Chapter 42

Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut)

42.01
A change to heading 42.01 from any other heading.

4202.11
A change to subheading 4202.11 from any other chapter.

4202.12
See Annex 4-A (Specific Rules of Origin for Textile or Apparel Goods) for goods with an outer surface of textile materials.

A change to any other good of subheading 4202.12 from any other heading.

4202.19 – 4202.21
A change to subheading 4202.19 through 4202.21 from any other chapter.

4202.22
See Annex 4-A (Specific Rules of Origin for Textile or Apparel Goods) for goods with an outer surface of textile materials.

A change to any other good of subheading 4202.22 from any other heading.

4202.29 - 4202.31
A change to subheading 4202.29 through 4202.31 from any other chapter.

4202.32
See Annex 4-A (Specific Rules of Origin for Textile or Apparel Goods) for goods with an outer surface of textile materials.

A change to any other good of subheading 4202.32 from any other heading.

4202.39 – 4202.91
A change to subheading 4202.39 through 4202.91 from any other chapter.

4202.92
See Annex 4-A (Specific Rules of Origin for Textile or Apparel Goods) for goods with an outer surface of textile materials.

A change to any other good of subheading 4202.92 from any other heading.

4202.99
A change to subheading 4202.99 from any other chapter.

42.03 – 42.06
A change to heading 42.03 through 42.06 from any other heading.

Chapter 43
Furskins and Artificial Fur; Manufactures Thereof

43.01
A change to heading 43.01 from any other chapter.

43.02 – 43.04
A change to heading 43.02 through 43.04 from any other heading.

Section IX
Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork (Chapter 44-46)

Chapter 44
Wood and Articles of Wood; Wood Charcoal

44.01-44.21
A change to heading 44.01 through 44.21 from any other heading.

Chapter 45
Cork and Articles of Cork

45.01-45.04
A change to heading 45.01 through 45.04 from any other heading.

Chapter 46
Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork

46.01
A change to heading 46.01 from any other chapter.

46.02
A change to heading 46.02 from any other heading.

Section X
Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof (Chapter 47-49)

Chapter 47
Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard

47.01-47.07
A change to heading 47.01 through 47.07 from any other heading.

Chapter 48
Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard

48.01 – 48.07
A change to heading 48.01 through 48.07 from any other chapter.

48.08 – 48.23
A change to heading 48.08 through 48.23 from any other heading.

Chapter 49
Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans

49.01 – 49.11
A change to heading 49.01 through 49.11 from any other chapter.

Section XI
Textiles and Textile Articles (Chapter 50 through 63)

See Annex 4-A (Specific Rules of Origin for Textile or Apparel Goods)

Section XII
Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair (Chapter 64-67)

Chapter 64
Footwear, Gaiters and the Like; Parts of Such Articles

64.01 – 64.06
A change to subheadings 6401.10 or 6401.91 or tariff items 6401.92.aa, 6401.99.aa, 6401.99.bb, 6401.99.cc, 6402.30.aa 6402.30.bb, 6402.30.cc, 6402.91.aa, 6402.91.bb, 6402.91.cc, 6402.99.aa, 6402.99.bb, 6402.99.cc, 6404.11.aa, or 6404.19.aa from any other heading outside heading 64.01 through 64.05, except from subheading 6406.10, provided that there is a regional value content of not less than 55 percent under the build-up method[7]; or

A change to any other good of Chapter 64 from any other subheading.

Chapter 65
Headgear and Parts Thereof

65.01 – 65.02
A change to heading 65.01 through 65.02 from any other chapter.

65.03 – 65.06
A change to heading 65.03 through 65.06 from any other heading, except from heading 65.03 through 65.07.

65.07
A change to heading 65.07 from any other heading.

Chapter 66
Umbrellas, Sun Umbrellas, Walking Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof

66.01 – 66.02
A change to heading 66.01 through 66.02 from any other heading.

66.03
A change to heading 66.03 from any other chapter.

Chapter 67
Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair

67.01

[7] See Correlation Table in Appendix 6-A-1.

A change to heading 67.01 from any other heading; or

A change to articles of feather or down of heading 67.01 from any other good, including a good in that heading.

67.02 – 67.04
A change to heading 67.02 through 67.04 from any other heading.

Section XIII
Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware (Chapter 68-70)

Chapter 68
Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials

68.01 – 68.11
A change to heading 68.01 through 68.11 from any other heading.

6812.50
A change to subheading 6812.50 from any other subheading.

6812.60 – 6812.90
A change to subheading 6812.60 through 6812.90 from any other heading.

68.13 – 68.15
A change to heading 68.13 through 68.15 from any other heading.

Chapter 69
Ceramic Products

69.01 – 69.14
A change to heading 69.01 through 69.14 from any other chapter.

Chapter 70
Glass and Glassware

70.01 – 70.02
A change to heading 70.01 through 70.02 from any other heading.

70.03 – 70.07
A change to heading 70.03 through 70.07 from any other heading outside that group.

70.08
A change to heading 70.08 from any other heading.

70.09 – 70.18
A change to heading 70.09 through 70.18 from any other heading outside that group, except from heading 70.07 through 70.08.

70.19
See Annex 4-A (Specific Rules of Origin for Textile or Apparel Goods).

70.20
A change to heading 70.20 from any other heading.

Section XIV

Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewelry; Coin (Chapter 71)

Chapter 71
Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof, Imitation Jewelry; Coin

71.01
A change to heading 71.01 from any other heading.

71.02 – 71.03
A change to heading 71.02 through 71.03 from any other chapter.

71.04 – 71.05
A change to heading 71.04 through 71.05 from any other heading.

71.06 – 71.08
A change to heading 71.06 through 71.08 from any other chapter.

71.09
A change to heading 71.09 from any other heading.

71.10 – 71.11
A change to heading 71.10 through 71.11 from any other chapter.

71.12
A change to heading 71.12 from any other heading.

71.13
A change to heading 71.13 from any other heading, except from heading 71.16.

71.14 – 71.15
A change to heading 71.14 through 71.15 from any other heading.

71.16
A change to heading 71.16 from any other heading, except from heading 71.13.

71.17 – 71.18
A change to heading 71.17 through 71.18 from any other heading.

Section XV
Base Metals and Articles of Base Metal (Chapter 72-83)

Chapter 72
Iron and Steel

72.01 – 72.03
A change to heading 72.01 through 72.03 from any other chapter.

72.04 – 72.05
A change to heading 72.04 through 72.05 from any other heading.

72.06 – 72.07
A change to heading 72.06 through 72.07 from any heading outside that group.

72.08 – 72.29

A change to heading 72.08 through 72.29 from any other heading.

Chapter 73
Articles of Iron or Steel

73.01 – 73.07
A change to heading 73.01 through 73.07 from any other chapter; or

A change to a good of subheading 7304.41 having an external diameter of less than 19 mm from subheading 7304.49.

73.08
A change to heading 73.08 from any other heading, except for changes resulting from the following processes performed on angles, shapes, or sections classified in heading 72.16:

(a) drilling, punching, notching, cutting, cambering, or sweeping, whether performed individually or in combination;

(b) adding attachments or weldments for composite construction;

(c) adding attachments for handling purposes;

(d) adding weldments, connectors or attachments to H-sections or I-sections; provided that the maximum dimension of the weldments, connectors or attachments is not greater than the dimension between the inner surfaces of the flanges of the H-sections or I-sections;

(e) painting, galvanizing, or otherwise coating; or

(f) adding a simple base plate without stiffening elements, individually or in combination with drilling, punching, notching, or cutting, to create an article suitable as a column.

73.09 – 73.11
A change to heading 73.09 through 73.11 from any other heading outside that group.

73.12 – 73.14
A change to heading 73.12 through 73.14 from any other heading.

7315.11 – 7315.12
A change to subheading 7315.11 through 7315.12 from any other heading; or

A change to subheading 7315.11 through 7315.12 from subheading 7315.19, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

7315.19
A change to subheading 7315.19 from any other heading.

7315.20 –7315.89
A change to subheading 7315.20 through 7315.89 from any other heading; or

A change to subheading 7315.20 through 7315.89 from subheading 7315.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

7315.90
A change to subheading 7315.90 from any other heading.

73.16
A change to heading 73.16 from any other heading, except from heading 73.12 or 73.15.

73.17
A change to heading 73.17 from any other heading.

73.18
A change to heading 73.18 from any other heading, except from heading 73.17.

73.19 - 73.20
A change to heading 73.19 through 73.20 from any other heading.

7321.11
A change to subheading 7321.11 from any other subheading, except cooking chambers, whether or not assembled, the upper panels, whether or not with controls or burners, or door assemblies, which includes more than one of the following components: inside panel, external panel, window, or isolation of subheading 7321.90; or

A change to subheading 7321.11 from subheading 7321.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

7321.12 – 7321.83
A change to subheading 7321.12 through 7321.83 from any other heading; or

A change to subheading 7321.12 through 7321.83 from subheading 7321.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

7321.90
A change to subheading 7321.90 from any other heading, or

No change in tariff classification is required, provided that there is regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

73.22
A change to heading 73.22 from any other heading.

73.23
A change to heading 73.23 from any heading, except from heading 73.22.

7324.10 – 7324.29
A change to subheading 7324.10 through 7324.29 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

7324.90
A change to subheading 7324.90 from any other heading.

7325.10 – 7326.20
A change to subheading 7325.10 through 7326.20 from any subheading outside that group.

7326.90
A change to subheading 7326.90 from any other heading, except from heading 73.25.

Chapter 74
Copper and Articles Thereof

74.01-74.07
A change to heading 74.01 through 74.07 from any other heading.

74.08
A change to heading 74.08 from any other heading except from heading 74.07.

74.09
A change to heading 74.09 from any other heading.

74.10
A change to heading 74.10 from any other heading, except from plate, sheet, or strip of heading 74.09 of a thickness less than 5 mm.

74.11 – 74.19
A change to heading 74.11 through 74.19 from any other heading.

Chapter 75
Nickel and Articles Thereof

75.01 – 75.05
A change to heading 75.01 through 75.05 from any other heading.

75.06
A change to heading 75.06 from any other heading; or

A change to foil, not exceeding 0.15 mm in thickness, from any other good of heading 75.06, provided that there has been a reduction in thickness of not less than 50 percent.

7507.11 – 7508.90
A change to subheading 7507.11 through 7508.90 from any other subheading.

Chapter 76
Aluminum and Articles Thereof

76.01 – 76.03
A change to heading 76.01 through 76.03 from any other heading.

76.04
A change to heading 76.04 from any other heading, except from heading 76.05 through 76.06.

76.05
A change to heading 76.05 from any other heading, except from heading 76.04.

7606.11
A change to subheading 7606.11 from any other heading.

7606.12
A change to subheading 7606.12 from any other heading, except from heading 76.04 through 76.06.

7606.91
A change to subheading 7606.91 from any other heading.

7606.92
A change to subheading 7606.92 from any other heading, except from heading 76.04 through 76.06.

7607.11
A change to subheading 7607.11 from any other heading.

7607.19 – 7607.20
A change to subheading 7607.19 through 7607.20 from any other heading; or

No change in a tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

76.08 – 76.09
A change to heading 76.08 through 76.09 from any other heading outside that group.

76.10 – 76.15
A change to heading 76.10 through 76.15 from any other heading.

7616.10

A change to subheading 7616.10 from any other heading.

7616.91 – 7616.99
A change to subheading 7616.91 through 7616.99 from any other subheading.

Chapter 78
Lead and Articles Thereof

78.01 – 78.06
A change to heading 78.01 through 78.06 from any other heading.

Chapter 79
Zinc and Articles Thereof

79.01 – 79.02
A change to heading 79.01 through 79.02 from any other chapter.

7903.10
A change to subheading 7903.10 from any other chapter.

7903.90
A change to subheading 7903.90 from any other heading.

79.04 – 79.07
A change to heading 79.04 through 79.07 from any other heading.

Chapter 80
Tin and Articles Thereof

80.01 – 80.04
A change to heading 80.01 through 80.04 from any other heading.

80.05
A change to heading 80.05 from any other heading, except from heading 80.04.

80.06 – 80.07
A change to heading 80.06 through 80.07 from any other heading.

Chapter 81
Other Base Metals; Cermets; Articles Thereof

8101.10 – 8101.95
A change to subheading 8101.10 through 8101.95 from any other subheading.

8101.96
A change to subheading 8101.96 from any other subheading, except from subheading 8101.95.

8101.97 – 8101.99
A change to subheading 8101.97 through 8101.99 from any other subheading.

8102.10-8102.95
A change to subheading 8102.10 through 8102.95 from any other subheading.

8102.96

A change to subheading 8102.96 from any other subheading, except from subheading 8102.95.

8102.97 – 8102.99
A change to subheading 8102.97 through 8102.99 from any other subheading.

8103.20 – 8105.90
A change to subheading 8103.20 through 8105.90 from any other subheading.

81.06
A change to heading 81.06 from any other chapter, or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8107.20 – 8107.90
A change to subheading 8107.20 through 8107.90 from any other subheading.

8108.20 – 8108.30
A change to subheading 8108.20 through 8108.30 from any other chapter.

8108.90
A change to subheading 8108.90 from any other subheading.

8109.20 – 8109.90
A change to subheading 8109.20 through 8109.90 from any other subheading.

81.10
A change to heading 81.10 from any other subheading, or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

81.11
A change to heading 81.11 from any other chapter; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8112.12 – 8112.19
A change to subheading 8112.12 through 8113.19 from any other subheading.

8112.21 – 8112.59
A change to subheading 8112.21 through 8112.59 from any other chapter, or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8112.92
A change to subheading 8112.92 from any other chapter.

8112.99
A change to subheading 8112.99 from any other subheading.

81.13
A change to heading 81.13 from any other chapter, or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

Chapter 82
Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof of Base Metal

82.01 – 82.06
A change to heading 82.01 through 82.06 from any other chapter.

8207.13
A change to subheading 8207.13 from any other chapter; or

A change to subheading 8207.13 from heading 82.09 or subheading 8207.19, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8207.19 – 8207.30
A change to subheading 8207.19 through 8207.30 from any other chapter.

8207.40 – 8207.50
A change to subheading 8207.40 through 8207.50 from any other heading.

8207.60
A change to subheading 8207.60 from any other chapter.

8207.70
A change to subheading 8207.70 from any other heading.

8207.80
A change to subheading 8207.80 from any other chapter.

8207.90
A change to subheading 8207.90 from any other heading.

82.08 – 82.15
A change to heading 82.08 through 82.15 from any other chapter; or

A change to subheading 8211.91 through 8211.93 from subheading 8211.95, whether or not there is also a change from another chapter, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

Chapter 83
Miscellaneous Articles of Base Metal

8301.10 – 8301.40
A change to subheading 8301.10 through 8301.40 from any other chapter; or

A change to subheading 8301.10 through 8301.40 from subheading 8301.60, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8301.50
A change to subheading 8301.50 from any other chapter; or

A change to subheading 8301.50 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8301.60 – 8301.70
A change to subheading 8301.60 through 8301.70 from any other chapter.

83.02 – 83.04
A change to heading 83.02 through 83.04 from any other heading.

8305.10 - 8305.20
A change to subheading 8305.10 through 8305.20 from any other chapter; or

A change to subheading 8305.10 through 8305.20 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8305.90
A change to subheading 8305.90 from any other heading.

8306.10
A change to subheading 8306.10 from any other chapter.

8306.21 - 8306.30
A change to subheading 8306.21 through 8306.30 from any other heading.

83.07
A change to heading 83.07 from any other heading.

8308.10 – 8308.20
A change to subheading 8308.10 through 8308.20 from any other heading; or

A change to subheading 8308.10 through 8308.20 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8308.90
A change to subheading 8308.90 from any other heading.

83.09-83.10
A change to heading 83.09 through 83.10 from any other heading.

8311.10 – 8311.30
A change to subheading 8311.10 through 8311.30 from any other heading; or

A change to subheading 8311.10 through 8311.30 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8311.90
A change to subheading 8311.90 from any other heading.

Section XVI
Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles (Chapter 84-85)

Chapter 84
Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof

8401.10-8401.30
A change to subheading 8401.10 through 8401.30 from any other subheading.

8401.40

A change to subheading 8401.40 from any other heading.

8402.11
A change to subheading 8402.11 from any other heading; or

A change to subheading 8402.11 from subheading 8402.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8402.12
A change to subheading 8402.12 from any other heading; or

A change to subheading 8402.12 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8402.19
A change to subheading 8402.19 from any other heading; or

A change to subheading 8402.19 from subheading 8402.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8402.20
A change to subheading 8402.20 from any other heading; or

A change to subheading 8402.20 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8402.90
A change to subheading 8402.90 from any other heading, or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8403.10
A change to subheading 8403.10 from any other subheading.

8403.90
A change to subheading 8403.90 from any other heading.

8404.10
A change to subheading 8404.10 from any other subheading.

8404.20
A change to subheading 8404.20 from any other heading; or

A change to subheading 8404.20 from subheading 8404.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8404.90
A change to subheading 8404.90 from any other heading.

8405.10
A change to subheading 8405.10 from any other subheading.

8405.90
A change to subheading 8405.90 from any other heading.

8406.10
A change to subheading 8406.10 from any other subheading.

8406.81 – 8406.82
A change to subheading 8406.81 through 8406.82 from any other subheading outside that group.

8406.90
A change to subheading 8406.90 from any other heading; or,

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8407.10 – 8407.29
A change to subheading 8407.10 though 8407.29 from any other heading.

8407.31 - 8407.34
A change to subheading 8407.31 through 8407.34 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 55 percent under the build-down method; or

(c) 35 percent under the net cost method.

8407.90
A change to subheading 8407.90 from any other heading.

8408.10
A change to subheading 8408.10 from any other heading.

8408.20
A change to subheading 8408.20 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 55 percent under the build-down method; or

(c) 35 percent under the net cost method.

8408.90
A change to subheading 8408.90 from any other heading.

84.09
No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 55 percent under the build-down method; or

(c) 35 percent under the net cost method.

8410.11– 8410.13
A change to subheading 8410.11 through 8410.13 from any other subheading outside that group.

8410.90
A change to subheading 8410.90 from any other heading.

8411.11-8411.82
A change to subheading 8411.11 through 8411.82 from any other subheading outside that group.

8411.91
A change to subheading 8411.91 from any other heading.

8411.99
A change to subheading 8411.99 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

8412.10-8412.80
A change to subheading 8412.10 through 8412.80 from any other subheading.

8412.90
A change to subheading 8412.90 from any other heading.

8413.11 - 8413.82
A change to subheading 8413.11 through 8413.82 from any other subheading.

8413.91-8413.92
A change to subheading 8413.91 through 8413.92 from any other heading; or

For subheading 8413.92, no change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8414.10 – 8414.80
A change to subheading 8414.10 through 8414.80 from any other heading; or

A change to subheading 8414.10 through 8414.80 from subheading 8414.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8414.90
A change to subheading 8414.90 from any other heading, or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8415.10-8415.83
A change to subheading 8415.10 through 8415.83 from any other subheading.

8415.90
A change to subheading 8415.90 from any other heading; or

A change to chassis, chassis blades, and outer cabinets of subheading 8415.90 from any other good, including a good in that subheading.

8416.10-8416.90

A change to subheading 8416.10 through 8416.90 from any other subheading.

8417.10-8417.80
A change to subheading 8417.10 through 8417.80 from any other subheading.

8417.90
A change to subheading 8417.90 from any other heading.

8418.10 – 8418.69
A change to subheading 8418.10 through 8418.69 from any other subheading outside that group, except from subheading 8418.91.

8418.91 –8418.99
A change to subheading 8418.91 through 8418.99 from any other heading.

8419.11 – 8419.89
A change to subheading 8419.11 through 8419.89 from any other subheading.

8419.90
A change to subheading 8419.90 any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8420.10
A change to subheading 8420.10 from any other subheading.

8420.91-8420.99
A change to subheading 8420.91 through 8420.99 from any other heading.

8421.11 – 8421.39
A change to subheading 8421.11 through 8421.39 from any other subheading.

8421.91
A change to subheading 8421.91 from any other heading, or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8421.99
A change to subheading 8421.99 from any other heading, or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8422.11 – 8422.40
A change to subheading 8422.11 through 8422.40 from any other subheading.

8422.90
A change to subheading 8422.90 from any other heading, or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8423.10 – 8423.89
A change to subheading 8423.10 through 8423.89 from any other subheading.

8423.90
A change to subheading 8423.90 from any other heading.

8424.10 – 8430.69
A change to subheading 8424.10 through 8430.69 from any other subheading.

84.31
A change to heading 84.31 from any other heading; or

For subheading 8431.10, 8431.31, 8431.39, 8431.43, or 8431.49, no change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8432.10 – 8437.90
A change to subheading 8432.10 through 8437.90 from any other subheading.

8438.10 – 8438.80
A change to subheading 8438.10 through 8438.80 from any other subheading.

8438.90
A change to subheading 8438.90 from any other heading.

8439.10 – 8440.90
A change to subheading 8439.10 through 8440.90 from any other subheading.

8441.10 – 8441.80
A change to subheading 8441.10 through 8441.80 from any other subheading.

8441.90
A change to subheading 8441.90 from any other heading, or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8442.10 – 8442.30
A change to subheading 8442.10 through 8442.30 from any other subheading outside that group.

8442.40 – 8442.50
A change to subheading 8442.40 through 8442.50 from any other heading.

8443.11-8443.59
A change to subheading 8443.11 through 8443.59 from any other subheading outside that group, except from subheading 8443.60; or

A change to subheading 8443.11 through 8443.59 from subheading 8443.60, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8443.60
A change to subheading 8443.60 from any other subheading, except from subheading 8443.11 through 8443.59.

8443.90
A change to subheading 8443.90 from any other heading.

84.44
A change to heading 84.44 from any other heading.

84.45 – 84.47
A change to heading 84.45 through 84.47 from any other heading outside that group.

8448.11 – 8448.19
A change to subheading 8448.11 through 8448.19 from any other subheading.

8448.20 – 8448.59
A change to subheading 8448.20 through 8448.59 from any other heading.

84.49
A change to heading 84.49 from any other heading.

8450.11 – 8450.20
A change to subheading 8450.11 through 8450.20 from any other subheading.

8450.90
A change to subheading 8450.90 from any other heading.

8451.10 – 8451.80
A change to subheading 8451.10 through 8451.80 from any other subheading.

8451.90

A change to subheading 8451.90 from any other heading.

8452.10 – 8452.29
A change to subheading 8452.10 through 8452.29 from any other subheading outside that group.

8452.30 – 8452.40
A change to subheading 8452.30 through 8452.40 from any other subheading.

8452.90
A change to subheading 8452.90 from any other heading.

8453.10 – 8453.80
A change to subheading 8453.10 through 8453.80 from any other subheading.

8453.90
A change to subheading 8453.90 from any other heading.

8454.10 – 8454.30
A change to subheading 8454.10 through 8454.30 from any other subheading.

8454.90
A change to subheading 8454.90 from any other heading.

8455.10 – 8455.90
A change to subheading 8455.10 through 8455.90 from any other subheading.

84.56
A change to heading 84.56 from any other heading, provided that there is a regional value content of not less than 60 percent under the build-down method.

84.57 – 84.61
A change to heading 84.57 through 84.61 from any other heading, provided that there is a regional value content of not less than 55 percent under the build-down method.

84.62
A change to heading 84.62 from any other heading, provided that there is a regional value content of not less than 60 percent under the build down-method.

84.63
A change to heading 84.63 from any other heading, provided that there is a regional value content of not less than 55 percent under the build down-method.

84.64 – 84.65
A change to heading 84.64 through 84.65 from any other heading.

84.66
A change to heading 84.66 from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8467.11 – 8467.89
A change to subheading 8467.11 through 8467.89 from any other subheading.

8467.91
A change to subheading 8467.91 from any other heading.

8467.92 – 8467.99
A change to subheading 8467.92 through 8467.99 from any other heading, except from heading 84.07.

8468.10-8468.80
A change to subheading 8468.10 through 8468.80 from any other subheading.

8468.90
A change to subheading 8468.90 from any other heading.

8469.11 – 8469.12
A change to subheading 8469.11 through 8469.12 from any other subheading outside that group.

8469.20 – 8469.30
A change to subheading 8469.20 through 8469.30 from any other subheading outside that group.

8470.10 – 8472.90
A change to subheading 8470.10 through 8472.90 from any other subheading.

8473.10 – 8473.50
A change to subheading 8473.10 through 8473.50 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method, or

(b) 35 percent when the build-down method.

8474.10 – 8474.80
A change to subheading 8474.10 through 8474.80 from any other subheading.

8474.90
A change to subheading 8474.90 from any other heading, or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8475.10
A change to subheading 8475.10 from any other subheading.

8475.21 – 8475.29

A change to subheading 8475.21 through 8475.29 from any other subheading outside that group.

8475.90
A change to subheading 8475.90 from any other heading.

8476.21 – 8476.89
A change to subheading 8476.21 through 8476.89 from any other subheading outside that group.

8476.90
A change to subheading 8476.90 from any other heading.

84.77
A change to heading 84.77 from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method; or

A change to subheadings 8477.10 through 8477.80 from subheading 8477.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8478.10
A change to subheading 8478.10 from any other subheading.

8478.90
A change to subheading 8478.90 from any other heading.

8479.10 – 8479.90
A change to subheading 8479.10 through 8479.90 from any other subheading.

84.80
A change to heading 84.80 from any other heading.

8481.10 – 8481.80
A change to subheading 8481.10 through 8481.80 from any other heading; or

A change to subheading 8481.10 through 8481.80 from subheading 8481.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8481.90
A change to subheading 8481.90 from any other heading.

8482.10-8482.80
A change to subheading 8482.10 through 8482.80 from any other subheading outside of that group, except from subheading 8482.99; or

A change to subheading 8482.10 through 8482.80 from subheading 8482.99, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 40 percent under the build-up method, or

(b) 50 percent under the build-down method.

8482.91-8482.99
A change to subheading 8482.91 through 8482.99 from any other heading.

8483.10
A change to subheading 8483.10 from any other subheading.

8483.20
A change to subheading 8483.20 from any other subheading, except from subheading 8482.10 through 8482.80.

8483.30
A change to subheading 8483.30 from any other heading; or

A change to subheading 8483.30 from any other subheading, provided that there is a regional value content of not less than:

(a) 40 percent under the build-up method; or

(b) 50 percent under the build-down method.

8483.40 – 8483.50
A change to subheading 8483.40 through 8483.50 from any subheading, except from subheading 8482.10 through 8482.80, 8482.99, 8483.10 through 8483.40, 8483.60, or 8483.90; or

A change to subheading 8483.40 through 8483.50 from subheading 8482.10 through 8482.80, 8482.99, 8483.10 through 8483.40, 8483.60, or 8483.90, provided that there is a regional value content of not less than:

(a) 40 percent under the build-up method; or

(b) 50 percent under the build-down method.

8483.60
A change to subheading 8483.60 from any other subheading.

8483.90
A change to subheading 8483.90 from any other heading.

8484.10 – 8484.90
A change to subheading 8484.10 through 8484.90 from any other subheading.

84.85

A change to heading 84.85 from any other heading.

Chapter 85
Electrical Machinery and Equipment and Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles

8501.10
A change to subheading 8501.10 from any other heading, except from heading 85.03; or

A change to subheading 8501.10 from heading 85.03, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8501.20 – 8501.64
A change to subheading 8501.20 through 8501.64 from any other heading.

85.02 – 85.03
A change to heading 85.02 through 85.03 from any other heading.

8504.10 – 8504.23
A change to subheading 8504.10 through 8504.23 from any subheading outside subheading 8504.10 through 8504.50.

8504.31
A change to subheading 8504.31 from any other heading; or

A change to subheading 8504.31 from subheading 8504.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8504.32 – 8504.50
A change to subheading 8504.32 through 8504.50 from any subheading outside subheading 8504.10 through 8504.50.

8504.90
A change to subheading 8504.90 from any other heading.

8505.11-8505.30
A change to subheading 8505.11 through 8505.30 from any other subheading.

8505.90
A change to subheading 8505.90 from any other heading.

8506.10 – 8506.40
A change to subheading 8506.10 through 8506.40 from any other subheading.

8506.50 – 8506.80

A change to subheading 8506.50 through 8506.80 from any other subheading outside that group.

8506.90
A change to subheading 8506.90 from any other heading.

8507.10
A change to subheading 8507.10 from any other heading; or

A change to subheading 8507.10 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8507.20 – 8507.80
A change to subheading 8507.20 through 8507.80 from any other subheading.

8507.90
A change to subheading 8507.90 from any other heading.

8509.10-8509.80
A change to subheading 8509.10 through 8509.80 from any other heading; or

A change to subheading 8509.10 through 8509.80 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8509.90
A change to subheading 8509.90 from any other heading.

8510.10 – 8510.30
A change to subheading 8510.10 through 8510.30 from any other subheading.

8510.90
A change to subheading 8510.90 from any other heading.

8511.10-8511.80
A change to subheading 8511.10 through 8511.80 from any other subheading.

8511.90
A change to subheading 8511.90 from any other heading.

8512.10 – 8512.20
A change to subheading 8512.10 through 8512.20 from any other subheading outside that group.

8512.30
A change to subheading 8512.30 from any other heading; or

A change to subheading 8512.30 from subheading 8512.90, whether or not there is also a change form any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8512.40
A change to subheading 8512.40 from any other heading; or

A change to subheading 8512.40 from subheading 8512.90, whether or not there is also a change from any other heading, provided that there is also a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8512.90
A change to subheading 8512.90 from any other heading.

8513.10
A change to subheading 8513.10 from any other heading; or

A change to subheading 8513.10 from subheading 8513.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8513.90
A change to subheading 8513.90 from any other heading.

8514.10 – 8514.40
A change to subheading 8514.10 through 8514.40 from any other subheading.

8514.90
A change to subheading 8514.90 from any other heading.

8515.11 – 8515.80
A change to subheading 8515.11 through 8515.80 from any other subheading outside that group.

8515.90
A change to subheading 8515.90 from any other heading.

8516.10 – 8516.50
A change to subheading 8516.10 through 8516.50 from any other subheading.

8516.60
A change to subheading 8516.60 from any other heading; or

A change to subheading 8516.60 from subheading 8516.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8516.71
A change to subheading 8516.71 from any other subheading.

8516.72
A change to subheading 8516.72 from any other subheading, except from housings for toasters of subheading 8516.90 or from subheading 9032.10; or

A change to subheading 8516.72 from housings for toasters of subheading 8516.90 or from 9032.10, whether or not there is also a change from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8516.79
A change to subheading 8516.79 from any other subheading.

8516.80
A change to subheading 8516.80 from any other heading; or

A change to subheading 8516.80 from subheading 8516.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8516.90
A change to subheading 8516.90 from any other heading, or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8517.11 – 8517.90
A change to subheading 8517.11 through 8517.90 from any other subheading.

8518.10 – 8518.21
A change to subheading 8518.10 through 8518.21 from any other heading; or

A change to subheading 8518.10 through 8518.21 from subheading 8518.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8518.22
A change to subheading 8518.22 from any other heading; or

A change to subheading 8518.22 from subheading 8518.29 or 8518.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8518.29 – 8518.50
A change to subheading 8518.29 through 8518.50 from any other heading; or

A change to subheading 8518.29 through 8518.50 from subheading 8518.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8518.90
A change to subheading 8518.90 from any other heading.

8519.10 – 8519.40
A change to subheading 8519.10 through 8519.40 from any other subheading.

8519.92 – 8519.93
A change to subheading 8519.92 through 8519.93 from any other subheading outside that group.

8519.99
A change to subheading 8519.99 from any other subheading.

8520.10 – 8520.20
A change to subheading 8520.10 through 8520.20 from any other subheading.

8520.32 – 8520.33
A change to subheading 8520.32 through 8520.33 from any other subheading outside that group.

8520.39 – 8520.90
A change to subheading 8520.39 through 8520.90 from any other subheading.

8521.10 – 8524.99
A change to subheading 8521.10 through 8524.99 from any other subheading.

8525.10
A change to subheading 8525.10 from any other subheading, except from subheading 8525.20.

8525.20 – 8525.40
A change to subheading 8525.20 through 8525.40 from any other subheading.

8526.10 – 8527.90
A change to subheading 8526.10 through 8527.90 from any other subheading.

8528.12
A change to subheading 8528.12 from flat panel screen assemblies of subheading 8529.90 containing a digital micromirror device, or from any other heading, except from subheading 9013.80 or any other good of heading 85.29.

A change to subheading 8528.12 from subheading 8529.90 or 9013.80, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 40 percent under the build-up method; or

(b) 50 percent under the build-down method.

8528.13
A change to subheading 8528.13 from any other subheading.

8528.21
A change to subheading 8528.21 from flat panel screen assemblies of subheading 8529.90 containing a digital micromirror device, or from any other heading, except from subheading 9013.80 or any other good of heading 85.29.

A change to subheading 8528.21 from subheading 8529.90 or 9013.80, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 40 percent under the build-up method; or

(b) 50 percent under the build-down method.

8528.22
A change to subheading 8528.22 from any other subheading.

8528.30
A change to subheading 8528.30 from flat panel screen assemblies of subheading 8529.90 containing a digital micromirror device, or from any other heading, except from subheading 9013.80 or any other good of heading 85.29.

A change to subheading 8528.30 from subheading 8529.90 or 9013.80, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 40 percent under the build-up method; or

(b) 50 percent under the build-down method.

85.29
A change to heading 85.29 from any other heading; or

For subheading 8529.90, no change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8530.10-8530.80
A change to subheading 8530.10 through 8530.80 from any other subheading.

8530.90
A change to subheading 8530.90 from any other heading.

8531.10 – 8531.80
A change to subheading 8531.10 through 8531.80 from any other subheading.

8531.90
A change to subheading 8531.90 from any other heading.

8532.10 – 8532.30
A change to subheading 8532.10 through 8532.30 from any other subheading.

8532.90
A change to subheading 8532.90 from any other heading.

8533.10 – 8533.40
A change to subheading 8533.10 through 8533.40 from any other subheading.

8533.90
A change to subheading 8533.90 from any other heading.

85.34
A change to heading 85.34 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method, or

(b) 35 percent under the build-down method.

8535.10 – 8536.90
A change to subheading 8535.10 through 8536.90 from any other subheading.

85.37 – 85.38
A change to heading 85.37 through 85.38 from any other heading.

8539.10 – 8539.49
A change to subheading 8539.10 through 8539.49 from any other subheading.

8539.90
A change to subheading 8539.90 from any other heading.

8540.11
A change to subheading 8540.11 from any other subheading, except from subheading 7011.20 or 8540.91

8540.12
A change to subheading 8540.12 from any other subheading.

8540.20
A change to subheading 8540.20 from any other heading; or

A change to subheading 8540.20 from subheading 8540.91 through 8540.99, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8540.40 – 8540.60
A change to subheading 8540.40 through 8540.60 from any other subheading outside that group.

8540.71 – 8540.89
A change to subheading 8540.71 through 8540.89 from any other subheading.

8540.91
A change to subheading 8540.91 from any other heading.

8540.99
A change to subheading 8540.99 from any other subheading, or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8541.10- 8542.90
A change to assembled semiconductor devices, integrated circuits or microassemblies of subheading 8541.10 through 8542.90 from unmounted chips, wafers or dice of subheading 8541.10 through 8542.90 or from any other subheading; or

A change to any other good of subheading 8541.10 through 8542.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method, or

(b) 35 percent under the build-down method.

8543.11
A change to subheading 8543.11 from any other subheading.

8543.19
A change to subheading 8543.19 from any other subheading, except from 8543.11.

8543.20 – 8543.30
A change to subheading 8543.20 through 8543.30 from any other subheading.

8543.40 – 8543.89
A change to subheading 8543.40 through 8543.89 from any other subheading outside that group.

8543.90
A change to subheading 8543.90 from any other heading.

8544.11
A change to subheading 8544.11 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8544.19
A change to subheading 8544.19 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8544.20
A change to subheading 8544.20 from any other subheading, except from subheading 8544.11 through 8544.60 and heading 74.08, 74.13, 76.05 or 76.14; or

A change to subheading 8544.20 from subheading 8544.11 through 8544.60 or from heading 74.08, 74.13, 76.05 or 76.14, whether or not there is also a change from any other subheading, provided that there is also a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8544.30 – 8544.49
A change to subheading 8544.30 through 8544.49 from any other heading; or

A change to subheading 8544.30 through 8544.49 from any other subheading, provided that there is also a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8544.51 – 8544.59
A change to subheading 8544.51 through 8544.59 from any heading.

8544.60
A change to subheading 8544.60 from any other subheading, provided that there is also a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8544.70
A change to subheading 8544.70 from any other subheading.

8545.11 – 8545.90
A change to subheading 8545.11 through 8545.90 from any other heading.

85.46
A change to heading 85.46 from any other heading.

8547.10 – 8547.90
A change to subheading 8547.10 through 8547.90 from any other subheading.

85.48
A change to heading 85.48 from any other heading.

Section XVII
Vehicles, Aircraft, Vessels and Associated Transport Equipment (Chapter 86-89)

Chapter 86
Railway or Tramway Locomotives, Rolling-Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electro-Mechanical) Traffic Signalling Equipment of all Kinds

86.01 – 86.02
A change to heading 86.01 through 86.02 from any other heading.

86.03 – 86.06
A change to heading 86.03 through 86.06 from any other heading, except from heading 86.07; or

A change to heading 86.03 through 86.06 from heading 86.07, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8607.11 – 8607.12
A change to subheading 8607.11 through 8607.12 from any subheading outside that group.

8607.19
A change to axles of subheading 8607.19 from parts of axles of subheading 8607.19; or

A change to wheels, whether or not fitted with axles, of subheading 8607.19 from parts of axles or parts of wheels of subheading 8607.19; or

A change to subheading 8607.19 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method, or

(b) 35 percent under the build-down method.

8607.21 – 8607.99
A change to subheading 8607.21 through 8607.99 from any other heading.

86.08 – 86.09
A change to heading 86.08 through 86.09 from any other heading.

Chapter 87
Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts and Accessories Thereof

87.01 – 87.06
No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 55 percent under the build-down method; or

(c) 35 percent under the net cost method.

87.07
A change to heading 87.07 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 55 percent under the build-down method; or

(c) 35 percent under the net cost method.

8708.10 – 8708.99
A change to subheading 8708.10 through 8708.99 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 55 percent under the build-down method; or

(c) 35 percent under the net cost method.

8709.11 – 8709.19
A change to subheading 8709.11 through 8709.19 from any other heading; or

A change to subheading 8709.11 through 8709.19 from subheading 8709.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 40 percent under the build-up method, or

(b) 50 percent under the build-down method.

8709.90
A change to subheading 8709.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 40 percent under the build-up method, or

(b) 50 percent under the build-down method.

87.10
A change to heading 87.10 from any other heading.

87.11 - 87.13
A change to heading 87.11 through 87.13 from any other heading, except from heading 87.14; or

A change to heading 87.11 through 87.13 from heading 87.14, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8714.11 – 8714.96
A change to subheading 8714.11 through 8714.96 from any other heading; or

A change to subheading 8714.11 through 8714.96 from subheading 8714.99, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 40 percent under the build-up method, or

(b) 50 percent under the build-down method.

8714.99
A change to subheading 8714.99 from any other heading.

87.15
A change to heading 87.15 from any other heading.

8716.10 – 8716.80

A change to subheading 8716.10 through 8716.80 from any other heading; or

A change to subheading 8716.10 through 8716.80 from subheading 8716.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

8716.90
A change to subheading 8716.90 from any other heading.

Chapter 88
Aircraft, Spacecraft, and Parts Thereof

8801.10 – 8803.90
A change to subheading 8801.10 through 8803.90 from any other subheading.

88.04 – 88.05
A change to heading 88.04 through 88.05 from any other heading.

Chapter 89
Ships, Boats and Floating Structures

89.01 – 89.02
A change to heading 89.01 through 89.02 from any other chapter; or

A change to heading 89.01 through 89.02 from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

89.03
A change to heading 89.03 from any other heading.

89.04 – 89.05
A change to heading 89.04 through 89.05 from any other chapter; or

A change to heading 89.04 through 89.05 from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

89.06 - 89.08
A change to heading 89.06 through 89.08 from any other heading.

Section XVIII
Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof (Chapter 90-92)

Chapter 90
Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof

9001.10
A change to subheading 9001.10 from any other chapter, except from heading 70.02; or

A change to subheading 9001.10 from heading 70.02, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9001.20 – 9001.90
A change to subheading 9001.20 through 9001.90 from any other heading.

9002.11 – 9002.90
A change to subheading 9002.11 through 9002.90 from any other heading, except from heading 90.01; or

A change to subheading 9002.11 through 9002.90 from heading 90.01, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9003.11 – 9003.19
A change to subheading 9003.11 through 9003.19 from any other subheading, except from subheading 9003.90; or

A change to subheading 9003.11 through 9003.19 from subheading 9003.90, whether or not there is also a change from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9003.90
A change to subheading 9003.90 from any other heading.

9004.10
A change to subheading 9004.10 from any other chapter; or

A change to subheading 9004.10 from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9004.90
A change to heading 9004.90 from any other heading, except from subheading 9001.40 or 9001.50.

9005.10
A change to subheading 9005.10 from any other subheading.

9005.80
A change to subheading 9005.80 from any subheading, except from heading 90.01 through 90.02 or subheading 9005.90; or

A change to subheading 9005.80 from subheading 9005.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9005.90
A change to subheading 9005.90 from any other heading.

9006.10 – 9006.69
A change to subheading 9006.10 through 9006.69 from any other heading; or

A change to subheading 9006.10 through 9006.69 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9006.91 – 9006.99
A change to subheading 9006.91 through 9006.99 from any other heading.

9007.11 – 9007.20
A change to subheading 9007.11 through 9007.20 from any other heading; or

A change to subheading 9007.11 through 9007.20 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9007.91 – 9007.92
A change to subheading 9007.91 through 9007.92 from any other heading; or

For subheading 9007.92, no change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9008.10 – 9008.40
A change to subheading 9008.10 through 9008.40 from any other heading, or

A change to subheading 9008.10 through 9008.40 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9008.90
A change to subheading 9008.90 from any other heading.

9009.11
A change to subheading 9009.11 from any other subheading.

9009.12
A change to subheading 9009.12 from any other subheading, except from subheading 9009.91; or

A change to subheading 9009.12 from subheading 9009.91, whether or not there is also a change from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9009.21 – 9009.99
A change to subheading 9009.21 through 9009.99 from any other subheading.

9010.10 – 9010.60
A change to subheading 9010.10 through 9010.60 from any other heading; or

A change to subheading 9010.10 through 9010.60 from subheading 9010.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9010.90
A change to subheading 9010.90 from any other heading.

9011.10 – 9011.80
A change to subheading 9011.10 through 9011.80 from any other heading; or

A change to subheading 9011.10 through 9011.80 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9011.90
A change to subheading 9011.90 from any other heading.

9012.10
A change to subheading 9012.10 from any other heading; or

A change to subheading 9012.10 from subheading 9012.90, whether or not there is also change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9012.90
A change to subheading 9012.90 from any other heading.

9013.10
A change to subheading 9013.10 from any other heading; or

A change to subheading 9013.10 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9013.20
A change to subheading 9013.20 from any other subheading.

9013.80
A change to subheading 9013.80 from any other heading; or

A change to subheading 9013.80 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9013.90
A change to subheading 9013.90 from any other heading.

9014.10 – 9014.80
A change to subheading 9014.10 through 9014.80 from any other heading; or

A change to subheading 9014.10 through 9014.80 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9014.90
A change to subheading 9014.90 from any other heading.

9015.10 – 9015.80
A change to subheading 9015.10 through 9015.80 from any other heading; or

A change to subheading 9015.10 through 9015.80 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9015.90
A change to subheading 9015.90 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

90.16
A change to heading 90.16 from any other heading.

9017.10 – 9021.90
A change to subheading 9017.10 through 9021.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9022.12
A change to subheading 9022.12 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9022.13
A change to subheading 9022.13 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9022.14 – 9022.90
A change to subheading 9022.14 through 9022.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

90.23
A change to heading 90.23 from any other heading.

9024.10 – 9024.80
A change to subheading 9024.10 through 9024.80 from any other heading; or

A change to subheading 9024.10 through 9024.80 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9024.90
A change to subheading 9024.90 from any other heading.

9025.11 – 9025.80
A change to subheading 9025.11 through 9025.80 from any other heading; or

A change to subheading 9025.11 through 9025.80 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9025.90
A change to subheading 9025.90 from any other heading.

9026.10 – 9026.90
A change to subheading 9026.10 through 9026.90 from any other subheading.

9027.10 – 9027.80
A change to subheading 9027.10 through 9027.80 from any other heading; or

A change to subheading 9027.10 through 9027.80 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9027.90
A change to subheading 9027.90 from any other heading.

9028.10 – 9028.30
A change to subheading 9028.10 through 9028.30 from any other heading; or

A change to subheading 9028.10 through 9028.30 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9028.90
A change to subheading 9028.90 from any other heading.

9029.10 – 9029.20
A change to subheading 9029.10 through 9029.20 from any other heading; or

A change to subheading 9029.10 through 9029.20 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9029.90
A change to subheading 9029.90 from any other heading.

9030.10 – 9030.89
A change to subheading 9030.10 through 9030.89 from any other subheading.

9030.90
A change to subheading 9030.90 from any other heading.

9031.10 – 9031.80
A change to subheading 9031.10 through 9031.80 from any other heading; or

A change to coordinate measuring machines of subheading 9031.49 from any other good, except from bases and frames for the goods of the same subheading; or

A change to subheading 9031.10 through 9031.80 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9031.90
A change to subheading 9031.90 from any other heading.

9032.10 – 9032.89
A change to subheading 9032.10 through 9032.89 from any other heading; or

A change to subheading 9032.10 through 9032.89 from any other subheading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9032.90
A change to subheading 9032.90 from any other heading.

90.33
A change to heading 90.33 from any other heading.

Chapter 91
Clocks and Watches and Parts Thereof

9101.11
A change to subheading 9101.11 from any other chapter; or

A change to subheading 9101.11 from heading 91.08 through 91.14, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method, or

(b) 40 percent under the build-down method.

9101.12
A change to subheading 9101.12 from any other chapter; or

A change to subheading 9101.12 from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9101.19
A change to subheading 9101.19 from any other chapter; or

A change to subheading 9101.19 from heading 91.08 through 91.14, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method, or

(b) 40 percent under the build-down method.

9101.21
A change to subheading 9101.21 from any other chapter; or

A change to subheading 9101.21 from heading 91.08 through 91.14, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method, or

(b) 40 percent under the build-down method.

9101.29
A change to subheading 9101.29 from any other chapter; or

A change to subheading 9101.29 from heading 91.08 through 91.14, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method, or

(b) 40 percent under the build-down method.

9101.91
A change to subheading 9101.91 from any other chapter; or

A change to subheading 9101.91 from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9101.99
A change to subheading 9101.99 from any other chapter; or

A change to subheading 9101.99 from heading 91.08 through 91.14, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method, or

(b) 40 percent under the build-down method.

91.02 – 91.07
A change to heading 91.02 through 91.07 from any other chapter; or

A change to heading 91.02 through 91.07 from heading 91.08 through 91.14, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:

(a) 30 percent under the build-up method, or

(b) 40 percent under the build-down method.

91.08 – 91.10
A change to heading 91.08 through 91.10 from any other chapter; or

A change to heading 91.08 through 91.10 from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9111.10 – 9111.80
A change to subheading 9111.10 through 9111.80 from any other chapter; or

A change to subheading 9111.10 through 9111.80 from subheading 9111.90, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9111.90
A change to subheading 9111.90 from any other heading.

9112.20
A change to subheading 9112.20 from subheading 9112.90, whether or not there is a change from any other heading, provided that there is regional value content of not less than:

(a) 30 percent under the build-up method, or

(b) 40 percent under the build-down method.

9112.90
A change to subheading 9112.90 from any other heading.

91.13- 91.14
A change to heading 91.13 through 91.14 from any other heading.

Chapter 92
Musical Instruments; Parts and Accessories of Such Articles

92.01 – 92.08
A change to heading 92.01 through 92.08 from any other chapter; or

A change to heading 92.01 through 92.08 from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

92.09
A change to heading 92.09 from any other heading.

Section XIX
Arms and Ammunition; Parts and Accessories Thereof (Chapter 93)

Chapter 93
Arms and Ammunition; Parts and Accessories Thereof

93.01 – 93.04
A change to heading 93.01 through 93.04 from any other chapter; or

A change to heading 93.01 through 93.04 from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

93.05
A change to heading 93.05 from any other heading.

93.06 – 93.07
A change to heading 93.06 through 93.07 from any other chapter.

Section XX
Miscellaneous Manufactured Articles (Chapter 94-96)

Chapter 94
Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and the Like; Prefabricated Buildings

9401.10
A change to subheading 9401.10 from any other heading.

9401.20
A change to subheading 9401.20 from any other heading; or

A change to subheading 9401.20 from subheading 9401.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9401.30 – 9401.90
A change to subheading 9401.30 through 9401.90 from any other heading.

9402.10 – 9402.90
A change to subheading 9402.10 through 9402.90 from any other subheading.

94.03
A change to heading 94.03 from any other heading.

9404.10 – 9404.30
A change to subheading 9404.10 through 9404.30 from any other chapter.

9404.90
See Annex 4-A (Specific Rules of Origin for Textile or Apparel Goods).

9405.10 – 9405.60
A change to subheading 9405.10 through 9405.60 from any other chapter; or

A change to subheading 9405.10 through 9405.60 from subheading 9405.91 through 9405.99, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9405.91 – 9405.99
A change to subheading 9405.91 through 9405.99 from any other heading.

94.06
A change to heading 94.06 from any other chapter.

Chapter 95
Toys, Games and Sport Requisites; Parts and Accessories Thereof

9501.00 – 9505.90
A change to subheading 9501.00 through 9505.90 from any other subheading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method; or

(b) 45 percent under the build-down method.

95.06 – 95.08
A change to heading 95.06 through 95.08 from any other heading; or

A change to subheading 9506.31 from subheading 9506.39, whether or not there is a change from another heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

Chapter 96
Miscellaneous Manufactured Articles

96.01 – 96.05
A change to heading 96.01 through 96.05 from any other chapter.

9606.10
A change to subheading 9606.10 from any other heading; or

No change in tariff classification is required, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9606.21 – 9606.29
A change to subheading 9606.21 through 9606.29 from any other chapter; or

A change to subheading 9606.21 through 9606.29 from subheading 9606.30, whether or not there is also a change to from any other chapter, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9606.30
A change to subheading 9606.30 from any other heading.

9607.11 – 9607.19
A change to subheading 9607.11 through 9607.19 from any other chapter; or

A change to subheading 9607.11 through 9607.19 from subheading 9607.20, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9607.20
A change to subheading 9607.20 from any other heading.

9608.10 – 9608.20
A change to subheading 9608.10 through 9608.20 from any other chapter; or

A change to subheading 9608.10 through 9608.20 from subheading 9608.60 through 9608.99, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than 30 percent under the build-down method.

9608.31 – 9608.50
A change to subheading 9608.31 through 9608.50 from any other chapter; or

A change to subheading 9608.31 through 9608.50 from subheading 9608.60 through 9608.99, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9608.60 – 9608.99
A change to subheading 9608.60 through 9608.99 from any other heading.

9609.10 – 9609.90
A change to subheading 9609.10 through 9609.90 from any other heading; or

A change to subheading 9609.10 through 9609.90 from subheading 9609.20, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

96.10 – 96.11
A change to heading 96.10 through 96.11 from any other heading.

9612.10
A change to subheading 9612.10 from any other chapter.

9612.20
A change to subheading 9612.20 from any other heading.

9613.10 – 9613.80
A change to subheading 9613.10 through 9613.80 from any other chapter; or

A change to subheading 9613.10 through 9613.80 from subheading 9613.90, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9613.90
A change to subheading 9613.90 from any other heading.

9614.20
A change to subheading 9614.20 from any other subheading, except from subheading 9614.90.

9614.90
A change to subheading 9614.90 from any other heading.

9615.11 – 9615.19
A change to subheading 9615.11 through 9615.19 from any other heading; or

A change to subheading 9615.11 through 9615.19 from subheading 9615.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(a) 35 percent under the build-up method, or

(b) 45 percent under the build-down method.

9615.90
A change to subheading 9615.90 from any other heading.

96.16
A change to heading 96.16 from any other heading.

96.17
A change to heading 96.17 from any other chapter.

96.18
A change to heading 96.18 from any other heading.

Section XXI
Works of Art, Collectors Pieces and Antiques (Chapter 97)

Chapter 97
Works of Art, Collectors Pieces and Antiques

9701.10 – 9701.90
A change to subheading 9701.10 through 9701.90 from any other subheading.

97.02 – 97.06
A change to heading 97.02 through 97.06 from any other heading.

APPENDIX 6-A-1
CORRELATION TABLE FOR FOOTWEAR

TARIFF ITEM	UNITED STATES	KOREA	DESCRIPTION
6401.92.aa	6401.92.90	ex6401.92	Waterproof footwear, not mechanically assembled, with outer soles and uppers of rubber or plastics, nesoi, covering ankle but not knee.
6401.99.aa	6401.99.30	ex6401.99	Waterproof protective footwear, not mechanically assembled with outer soles and uppers of rubber or plastics, not covering ankle, without closures.
6401.99.bb	6401.99.60	ex6401.99	Waterproof protective footwear, not mechanically assembled with outer soles and uppers of rubber or plastics, not covering ankle, with closures.
6401.99.cc	6401.99.90	ex6401.99	Waterproof footwear, not mechanically assembled, with outer soles and uppers of rubber or plastics, nesoi, not covering ankle.
6402.30.aa	6402.30.50	ex6402.30	Footwear with outer soles & uppers of rubber or plastics, nesoi, with metal toe-cap, designed as a protection against liquids, chemicals, weather.
6402.30.bb	6402.30.70	ex6402.30	Footwear with outer soles & uppers of rubber or plastics, nesoi, with metal toe-cap, not protective, valued over US$3 but not over US$6.50/pair.
6402.30.cc	6402.30.80	ex6402.30	Footwear with outer soles & uppers of rubber or plastics, nesoi, with metal toe-cap, not protective, valued over US$6.50 but not over US$12/pair.
6402.91.aa	6402.91.50	ex6402.91	Footwear with outer soles & uppers of rubber or plastics, nesoi, covering ankle, designed as protection against liquids, chemicals, weather.
6402.91.bb	6402.91.80	ex6402.91	Footwear with outer soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued over US$6.50 but not over US$12/pair.
6402.91.cc	6402.91.90	ex6402.91	Footwear with outer soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued over US$12/pair.
6402.99.aa	6402.99.20	ex6402.99	Footwear with outer soles & uppers of rubber or plastics, nesoi, not covering ankle, nesoi, designed as protection against liquids, chemicals, weather.
6402.99.bb	6402.99.80	ex6402.99	Footwear with outer soles & uppers of rubber or plastics, nesoi, not covering ankle, nesoi, valued over US$6.50 but not over US$12/pair.
6402.99.cc	6402.99.90	ex6402.99	Footwear with outer soles & uppers of

TARIFF ITEM	UNITED STATES	KOREA	DESCRIPTION
			rubber or plastics, nesoi, not covering ankle, nesoi, valued over US$12/pair
6404.11.aa	6404.11.90	ex6404.11	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, valued over US$12/pair.
6404.19.aa	6404.19.20	ex6404.19	Footwear with outer soles of rubber or plastics & uppers of textile for protection against water, oil, grease or chemicals, or cold or inclement weather.

ANNEX 6-B
EXCEPTIONS TO ARTICLE 6.6

Article 6.6 shall not apply to:

(a) a non-originating material classified in HS Chapter 3 that is used in the production of a good classified in that Chapter;

(b) a non-originating material classified in HS Chapter 4, or a non-originating dairy preparation containing over ten percent by weight of milk solids classified under subheading 1901.90 or 2106.90, that is used in the production of a good classified in that Chapter;

(c) a non-originating material classified in HS Chapter 4, or a non-originating dairy preparation containing over ten percent by weight of milk solids classified under subheading 1901.90, that is used in the production of the following goods: infant preparations containing over ten percent by weight of milk solids classified under subheading 1901.10; mixes and doughs, containing over 25 percent by weight of butterfat, not put up for retail sale, classified under subheading 1901.20; dairy preparations containing over ten percent by weight of milk solids, classified under subheading 1901.90 or 2106.90; goods classified under heading 21.05; beverages containing milk classified under subheading 2202.90; or animal feeds containing over ten percent by weight of milk solids classified under subheading 2309.90;

(d) a non-originating material classified in HS Chapter 7 that is used in the production of a good classified under subheading 0703.10, 0703.20, 0709.59, 0709.60, 0710.21 through 0710.80, 0711.90, 0712.20, 0712.39 through 0713.10, or 0714.20;

(e) a non-originating material classified under heading 10.06, or a non-originating rice product classified in HS Chapter 11 that is used in the production of a good classified under heading 10.06, 11.02, 11.03, or 11.04, or subheading 1901.20 or 1901.90;

(f) a non-originating material classified under heading 08.05 or subheading 2009.11 through 2009.39 that is used in the production of a good classified under subheading 2009.11 through 2009.39, or in fruit or vegetable juice of any single fruit or vegetable, fortified with minerals or vitamins, concentrated or unconcentrated, classified under subheading 2106.90 or 2202.90;

(g) non-originating peaches, pears, or apricots classified in HS Chapters 8 or 20, that are used in the production of a good classified under heading 20.08;

(h) a non-originating material classified in HS Chapter 15 that is used in the production of a good classified under heading 15.01 through 15.08, 15.12, 15.14, or 15.15;

(i) a non-originating material classified under heading 17.01 that is used in the production of a good classified under heading 17.01 through 17.03;

(j) a non-originating material classified in HS Chapter 17 that is used in the production of a good classified under subheading 1806.10; or

(k) except as provided under paragraphs (a) through (j) and in the specific rules of origin under Annex 6-A, a non-originating material used in the production of a good classified in HS Chapters 1 through 24 unless the non-originating material is classified under a different subheading than the good for which origin is being determined.

CHAPTER SEVEN
CUSTOMS ADMINISTRATION AND TRADE FACILITATION

ARTICLE 7.1: PUBLICATION

1. Each Party shall publish, including on the Internet, its customs laws, regulations, and general administrative procedures.

2. Each Party shall designate or maintain one or more inquiry points to address inquiries by interested persons concerning customs matters and shall make available on the Internet information concerning the procedures for making such inquiries.

3. To the extent possible, each Party shall publish in advance any regulations of general application governing customs matters that it proposes to adopt and shall provide interested persons the opportunity to comment before adopting them.

ARTICLE 7.2: RELEASE OF GOODS

1. In order to facilitate bilateral trade, each Party shall adopt or maintain simplified customs procedures for the efficient release of goods.

2. Pursuant to paragraph 1, each Party shall ensure that its customs authority or other competent authority adopts or maintains procedures that:

(a) provide for the release of goods within a period no greater than that required to ensure compliance with its customs laws and, to the extent possible, within 48 hours of the goods' arrival;

(b) provide for customs information to be submitted and processed electronically before goods arrive in order for them to be released on their arrival;

(c) allow goods to be released at the point of arrival, without temporary transfer to warehouses or other facilities; and

(d) allow importers to withdraw goods from customs before, and without prejudice to, its customs authority's final determination of the applicable customs duties, taxes, and fees.[1]

ARTICLE 7.3: AUTOMATION

Each Party shall use information technology that expedites procedures for the release of goods and shall:

(a) make electronic systems accessible to customs users;

(b) endeavor to use international standards;

[1] A Party may require importers to provide guarantees in the form of sureties, deposits, or other appropriate instruments sufficient to cover payment of the customs duties, taxes, and fees its customs authority ultimately applies in connection with the importation of the good.

(c) endeavor to develop electronic systems that are compatible with the other Party's systems, in order to facilitate bilateral exchange of international trade data; and

(d) endeavor to develop a set of common data elements and processes in accordance with World Customs Organization (WCO) Customs Data Model and related WCO recommendations and guidelines.

ARTICLE 7.4: RISK MANAGEMENT

Each Party shall adopt or maintain electronic or automated risk management systems for assessment and targeting that enable its customs authority to focus its inspection activities on high-risk goods and that simplify the clearance and movement of low-risk goods.

ARTICLE 7.5: COOPERATION

1. With a view to facilitating the effective operation of this Agreement, each Party shall endeavor to provide the other Party with advance notice of any significant modification of administrative policy or other similar development related to its laws or regulations governing importations that is likely to substantially affect the operation of this Agreement.

2. The Parties shall cooperate in achieving compliance with their respective laws and regulations pertaining to:

(a) the implementation and operation of the provisions of this Agreement governing importations or exportations, including claims for preferential tariff treatment, procedures for making claims for preferential tariff treatment, and verification procedures;

(b) the implementation and operation of the Customs Valuation Agreement;

(c) restrictions or prohibitions on imports or exports; and

(d) other customs matters as the Parties may agree.

3. Where a Party has a reasonable suspicion of unlawful activity related to its laws or regulations governing importations, the Party may request the other Party to provide specific confidential information normally collected in connection with the importation of goods.

4. A Party's request under paragraph 3 shall be in writing, shall specify the purpose for which the information is sought, and shall identify the requested information with sufficient specificity for the other Party to locate and provide the information.

5. The Party from which the information is requested shall, in accordance with its law and any relevant international agreements to which it is a party, provide a written response containing the information.

6. For purposes of paragraph 3, a **reasonable suspicion of unlawful activity** means a suspicion based on relevant factual information obtained from public or private sources comprising one or more of the following:

(a) historical evidence of non-compliance with laws or regulations governing importations by an importer or exporter;

(b) historical evidence of non-compliance with laws or regulations governing importations by a manufacturer, producer, or other person involved in the movement of goods from the territory of one Party to the territory of the other Party;

(c) historical evidence that some or all of the persons involved in the movement from the territory of one Party to the territory of the other Party of goods within a specific product sector have not complied with a Party's laws or regulations governing importations; or

(d) other information that the requesting Party and the Party from whom the information is requested agree is sufficient in the context of a particular request.

7. Each Party shall endeavor to provide the other Party with any other information that would assist the other Party in determining whether imports from or exports to the other Party's territory are in compliance with the other Party's laws or regulations governing importations, in particular those related to unlawful activities, including smuggling and similar infractions.

8. In order to facilitate bilateral trade, each Party shall endeavor to provide the other Party with technical advice and assistance for the purpose of improving risk management techniques, facilitating the implementation of international supply chain standards, simplifying and enhancing procedures for clearing goods through customs in a timely and efficient manner, advancing the technical skill of personnel, and enhancing use of technologies that can lead to improved compliance with the Party's laws or regulations governing importations.

9. The Parties shall endeavor to conduct joint training programs and to exchange information on customs laboratory techniques.

10. The Parties shall endeavor to enhance each Party's ability to enforce its regulations governing importations. The Parties shall further endeavor to establish and maintain channels of communication, including by establishing contact points, that will assist them in exchanging information rapidly and securely and to improve bilateral coordination on importation issues.

ARTICLE 7.6: CONFIDENTIALITY

1. Where a Party that provides information to the other Party in accordance with this Chapter designates the information as confidential, the other Party shall keep the information confidential. The Party providing the information may require the other Party to furnish written assurance that the information will be held in confidence, will be used only for the purposes the other Party specified in its request for information, and will not be disclosed without the specific permission of the Party that provided the information or the person that provided the information to that Party.

2. If a Party receives information designated as confidential in accordance with paragraph 1, the Party receiving the information may nevertheless use or disclose the information for law enforcement purposes or in the course of judicial proceedings.

3. A Party may decline to provide information that the other Party has requested where that Party has failed to act in conformity with paragraph 1.

4. Each Party shall adopt or maintain procedures for protecting from unauthorized disclosure confidential information submitted in accordance with the administration of the Party's customs laws, including information the disclosure of which could prejudice the competitive position of the person providing the information.

ARTICLE 7.7: EXPRESS SHIPMENTS

Each Party shall adopt or maintain expedited customs procedures for express shipments while maintaining appropriate customs control and selection. These procedures shall:

(a) provide a separate and expedited customs procedure for express shipments;

(b) provide for information necessary to release an express shipment to be submitted and processed electronically before the shipment arrives;

(c) allow submission of a single manifest covering all goods contained in an express shipment, through, if possible, electronic means;

(d) to the extent possible, provide for certain goods to be cleared with a minimum of documentation;

(e) under normal circumstances, provide for express shipments to be cleared within four hours after the necessary customs documents have been submitted, provided the shipment has arrived;

(f) apply without regard to an express shipment's weight or customs value; and

(g) under normal circumstances, provide that no customs duties or taxes will be assessed on, nor will formal entry documents be required for, express shipments valued at 200 U.S. dollars or less.[2]

ARTICLE 7.8: REVIEW AND APPEAL

Each Party shall ensure that with respect to its determinations on customs matters, importers in its territory have access to:

(a) a level of administrative review independent of the employee or office that issued the determinations;[3] and

(b) judicial review of the determinations.

For greater certainty, each Party shall allow an exporter or producer to provide information directly to the Party conducting the review and to request that Party to treat that information as confidential in accordance with Article 7.6.4.

ARTICLE 7.9: PENALTIES

Each Party shall adopt or maintain measures that allow for the imposition of civil or administrative penalties and, where appropriate, criminal sanctions for violations of its

[2] Notwithstanding subparagraph (g), a Party may require express shipments to be accompanied by an airway bill or other bill of lading. For greater certainty, a Party may assess customs duties or taxes, and may require formal entry documents, for restricted goods.

[3] For Korea, administrative review under subparagraph (a) may include review by Korea's tax tribunal.

customs laws and regulations, including those governing tariff classification, customs valuation, country of origin, and claims for preferential treatment under this Agreement.

ARTICLE 7.10: ADVANCE RULINGS

1. Each Party shall issue, through its customs authority, before a good is imported into its territory, a written advance ruling at the written request of an importer in its territory, or an exporter or producer in the territory of the other Party[4] with regard to:

(a) tariff classification;

(b) the application of customs valuation criteria for a particular case, in accordance with the Customs Valuation Agreement;

(c) the application of duty drawback, deferral, or other relief from customs duties;

(d) whether a good is originating;

(e) whether a good re-entered into the territory of a Party after being exported to the territory of the other Party for repair or alteration is eligible for duty free treatment in accordance with Article 2.6 (Goods Re-entered after Repair or Alteration);

(f) country of origin marking;

(g) whether a good is subject to a quota or tariff-rate quota; and

(h) such other matters as the Parties may agree.

2. Each Party shall issue an advance ruling within 90 days after its customs authority receives a request, provided that the requester has submitted all information that the Party requires, including, if the Party requests, a sample of the good for which the requester is seeking an advance ruling. In issuing an advance ruling, the Party shall take into account facts and circumstances the requester has provided. For greater certainty, a Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of administrative or judicial review. A Party that, pursuant to this paragraph, declines to issue an advance ruling shall promptly notify the requester in writing, setting forth the relevant facts and the basis for its decision to decline to issue the advance ruling.

3. Each Party shall provide that advance rulings shall take effect on the date they are issued, or on another date specified in the ruling, provided that the facts or circumstances on which the ruling is based remain unchanged.

4. The issuing Party may modify or revoke an advance ruling after the Party notifies the requester. The issuing Party may modify or revoke a ruling retroactively only if the ruling was based on inaccurate or false information.

5. Each Party shall ensure that requesters have access to administrative review of advance rulings.

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[4] For greater certainty, an importer, exporter, or producer may submit a request for an advance ruling through a duly authorized representative.

6. Subject to any confidentiality requirements in its laws, each Party shall publish its advance rulings, including on the Internet.

7. If a requester provides false information or omits relevant facts or circumstances relating to the advance ruling, or does not act in accordance with the ruling's terms and conditions, the importing Party may apply appropriate measures, including civil, criminal, and administrative actions, monetary penalties, or other sanctions.

CHAPTER EIGHT
SANITARY AND PHYTOSANITARY MEASURES

OBJECTIVES

The objectives of this Chapter are to protect human, animal, or plant life or health in the Parties' territories, enhance the Parties' implementation of the SPS Agreement, and provide a Committee for helping to address bilateral sanitary and phytosanitary matters.

ARTICLE 8.1: SCOPE

This Chapter applies to all sanitary and phytosanitary measures of a Party that may, directly or indirectly, affect trade between the Parties.

ARTICLE 8.2: RIGHTS AND OBLIGATIONS OF THE PARTIES

Further to Article 1.2 (Relation to Other Agreements), the Parties affirm their existing rights and obligations with respect to each other under the SPS Agreement.

ARTICLE 8.3: COMMITTEE ON SANITARY AND PHYTOSANITARY MATTERS

1. The Parties hereby agree to establish a Committee on Sanitary and Phytosanitary Matters comprising representatives of each Party who have responsibility for sanitary and phytosanitary matters.

2. The objectives of the Committee shall be to enhance each Party's implementation of the SPS Agreement, protect human, animal, or plant life or health, enhance cooperation and consultation on sanitary and phytosanitary matters, and facilitate trade between the Parties.

3. Recognizing that the resolution of sanitary and phytosanitary matters must rely on science and risk-based assessment and is best achieved through bilateral technical cooperation and consultation, the Committee shall seek to enhance any present or future relationships between the Parties' agencies with responsibility for sanitary and phytosanitary matters. For these purposes, the Committee shall:

(a) recognize that scientific risk analysis shall be conducted and evaluated by the relevant regulatory agencies of each Party;

(b) enhance mutual understanding of each Party's sanitary and phytosanitary measures and the regulatory processes that relate to those measures;

(c) consult on matters related to the development or application of sanitary and phytosanitary measures that affect, or may affect, trade between the Parties;

(d) consult on issues, positions, and agendas for meetings of the WTO Committee on Sanitary and Phytosanitary Measures established under the SPS Agreement, the Codex Alimentarius Commission, the World Organization for Animal Health (OIE), the relevant international and regional organizations operating within the framework of the *International Plant Protection Convention*, and other international and regional fora on food safety and on human, animal, or plant life or health;

(e) promote coordination of technical cooperation activities in relation to development, implementation, and application of sanitary and phytosanitary measures;

(f) improve bilateral understanding related to specific implementation issues concerning the SPS Agreement, including clarification of each Party's regulatory frameworks and rulemaking procedures; and

(g) review progress on addressing sanitary and phytosanitary matters that may arise between the Parties' agencies with responsibility for such matters, including progress on annual animal health, plant health, and meat, poultry, and processed egg products technical meetings.

4. The Parties shall establish the Committee not later than 45 days after the date of entry into force of this Agreement through an exchange of letters identifying the primary representative of each Party to the Committee and establishing the Committee's terms of reference.

5. The Committee shall meet at least once a year unless the Parties otherwise agree.

6. Each Party shall ensure that appropriate representatives with responsibility for the development, implementation, and enforcement of sanitary and phytosanitary measures from its relevant trade and regulatory agencies or ministries participate in the Committee meetings. The agencies and ministries of each Party responsible for such measures shall be set out in the Committee's terms of reference.

ARTICLE 8.4: DISPUTE SETTLEMENT

Neither Party may have recourse to dispute settlement under this Agreement for any matter arising under this Chapter.

CHAPTER NINE
TECHNICAL BARRIERS TO TRADE

ARTICLE 9.1: AFFIRMATION OF TBT AGREEMENT

Further to Article 1.2 (Relation to Other Agreements), the Parties affirm their existing rights and obligations with respect to each other under the TBT Agreement.

ARTICLE 9.2: SCOPE AND COVERAGE

1. This Chapter applies to the preparation, adoption, and application of all standards, technical regulations, and conformity assessment procedures of central government bodies, unless otherwise specified, that may, directly or indirectly, affect trade in goods between the Parties,[1] including any amendment[2] thereto and any addition to their rules or the product coverage thereof, except amendments and additions of an insignificant nature.

2. Notwithstanding paragraph 1, this Chapter does not apply to:

   (a) technical specifications prepared by a governmental body for its production or consumption requirements; or

   (b) sanitary or phytosanitary measures.

ARTICLE 9.3: INTERNATIONAL STANDARDS

In determining whether an international standard, guide, or recommendation within the meaning of Articles 2 and 5 and Annex 3 of the TBT Agreement exists, each Party shall base its determination on the principles set out in *Decisions and Recommendations adopted by the Committee since 1 January 1995*, G/TBT/1/Rev.8, 23 May 2002, Section IX (*Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement*), issued by the WTO Committee on Technical Barriers to Trade.

ARTICLE 9.4: JOINT COOPERATION

1. The Parties shall strengthen their cooperation in the field of standards, technical regulations, and conformity assessment procedures with a view to increasing the mutual understanding of their respective systems and facilitating access to their respective markets. In particular, the Parties shall seek to identify, develop, and promote trade facilitating initiatives regarding standards, technical regulations, and conformity assessment procedures that are appropriate for particular issues or sectors. These initiatives may include cooperation on regulatory issues, such as transparency, the promotion of good regulatory practices, alignment with international standards, and use of accreditation to qualify conformity assessment bodies.

2. On request, a Party shall give favorable consideration to a sector-specific proposal that the requesting Party makes for further cooperation under this Chapter.

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[1] For greater certainty, the Parties understand that any reference in this Chapter to a standard, technical regulation, or conformity assessment procedure includes those related to metrology.

[2] "Any amendment" includes the elimination of a technical regulation.

ARTICLE 9.5: CONFORMITY ASSESSMENT PROCEDURES

1. The Parties recognize that a broad range of mechanisms exists to facilitate the acceptance of the results of conformity assessment procedures conducted in the other Party's territory. For example:

(a) a Party may agree with the other Party to accept the results of conformity assessment procedures that bodies located in the other Party's territory conduct with respect to specific technical regulations;

(b) a Party may adopt accreditation procedures for qualifying conformity assessment bodies located in the other Party's territory;

(c) a Party may designate conformity assessment bodies located in the other Party's territory;

(d) a Party may recognize the results of conformity assessment procedures conducted in the other Party's territory;

(e) conformity assessment bodies located in each of the Parties' territories may enter into voluntary arrangements to accept the results of each other's assessment procedures; and

(f) the importing Party may rely on a supplier's declaration of conformity.

The Parties shall intensify their exchange of information on these and similar mechanisms with a view to facilitating the acceptance of conformity assessment results.

2. Where a Party does not accept the results of a conformity assessment procedure conducted in the territory of the other Party, it shall, on request of the other Party, explain the reasons for its decision.

3. Each Party shall accredit, approve, license, or otherwise recognize conformity assessment bodies in the territory of the other Party on terms no less favorable than those it accords to conformity assessment bodies in its territory. Where a Party accredits, approves, licenses, or otherwise recognizes a body assessing conformity with a specific technical regulation or standard in its territory and it refuses to accredit, approve, license, or otherwise recognize a body assessing conformity with that technical regulation or standard in the territory of the other Party, it shall, on request of the other Party, explain the reasons for its decision.

4. A Party that accredits, approves, licenses, or otherwise recognizes conformity assessment bodies shall do so on the basis of criteria published by the Party for determining whether a conformity assessment body is competent to receive accreditation, approval, licensing or other recognition.

5. Each Party shall take steps to implement Phase II of the *APEC Mutual Recognition Arrangement for Conformity Assessment of Telecommunications Equipment* (1998) with respect to the other Party as soon as possible. No later than one year after the date this Agreement enters into force, Korea will publish notice of the changes in its legislation that it proposes to make to implement Phase II.

ARTICLE 9.6: TRANSPARENCY

1. Each Party shall allow persons of the other Party to participate in the development of standards, technical regulations, and conformity assessment procedures.[3] Each Party shall permit persons of the other Party to participate in the development of these measures on terms no less favorable than those it accords to its own persons.

2. Each Party shall recommend that non-governmental bodies in its territory observe paragraph 1 in developing standards and voluntary conformity assessment procedures.

3. In order to enhance the opportunity for persons and the other Party to be aware of, and to understand, proposed technical regulations and conformity assessment procedures, and to be able to provide meaningful comments on these regulations and procedures, a Party publishing a notice and filing a notification in accordance with Article 2.9, 3.2, 5.6, or 7.2 of the TBT Agreement shall:

(a) include an explanation of the objectives the proposed technical regulation or conformity assessment procedure is meant to serve and how it addresses those objectives;

(b) transmit the proposal electronically to the other Party through, in the case of a Korean proposal, the U.S. inquiry point established in accordance with Article 10 of the TBT Agreement or, in the case of a U.S. proposal, the Korean coordinator established in accordance with Annex 9-A, at the same time as it notifies WTO Members of the proposal in accordance with the TBT Agreement; and

(c) make available to the public, preferably by electronic means, comments it receives from persons or the other Party on the proposed technical regulation or conformity assessment procedure.

Each Party shall also publish and notify new technical regulations and amendments to existing technical regulations that are in accordance with the technical content of any relevant international standards. Each Party shall also take such reasonable measures as may be available to it to ensure that new technical regulations and amendments to existing technical regulations of local governments on the level directly below that of the central government that are in accordance with the technical content of any relevant international standards are published and notified through the inquiry point referenced in subparagraph (b).

Each Party should allow at least 60 days after it transmits a proposal under subparagraph (b) for persons and the other Party to provide comments in writing on the proposal. A Party shall give favorable consideration to reasonable requests from persons or the other Party for extending the comment period.

4. Where a Party makes a notification under Article 2.10, 3.2, 5.7, or 7.2 of the TBT Agreement, it shall at the same time transmit the notification and text of the proposal electronically to the other Party through the inquiry point referenced in paragraph 3(b). Each Party shall also notify new technical regulations and amendments to existing technical regulations that are in accordance with the technical content of any relevant international

[3] For purposes of the first sentence of paragraph 1 and for greater certainty, a Party allows persons of the other Party to participate in the development of standards, technical regulations, and conformity assessment procedures if it maintains a process for participation that is open to the public, including persons of the other Party.

standards. Each Party shall also take such reasonable measures as may be available to it to ensure that new technical regulations and amendments to existing technical regulations of local governments on the level directly below that of the central government that are in accordance with the technical content of any relevant international standards are published and notified through the inquiry point referenced in paragraph 3(b).

5. Each Party shall publish, preferably by electronic means, notices of proposed and final technical regulations and conformity assessment procedures required under Articles 2.9, 2.11, 5.6, and 5.8 of the TBT Agreement in a single official journal and shall encourage the government bodies that issue them to disseminate them through additional channels. With respect to notices of proposed and final technical regulations and conformity assessment procedures notified under Articles 3.2 and 7.2 of the TBT Agreement, each Party shall ensure to the extent practicable, that all such notices are accessible through a single Internet site or other information source.

6. Each Party shall include in the notice of a final technical regulation or conformity assessment procedure that it publishes in its official journal:

(a) an explanation of the objectives of the technical regulation or conformity assessment procedure and how it addresses those objectives; and

(b) responses to significant comments that it received during the comment period and an explanation of substantive revisions that it made to the proposed technical regulation or conformity assessment procedure.

7. On request, each Party shall provide the other Party with additional available information regarding the objective of, and rationale for, a standard, technical regulation, or conformity assessment procedure that the Party has adopted or is proposing to adopt. Such requests may include requests for information regarding the matter the technical regulation or conformity assessment procedure is designed to address, alternative approaches the Party considered, and the merits of the particular approach the Party chose.

ARTICLE 9.7: AUTOMOTIVE STANDARDS AND TECHNICAL REGULATIONS

1. The Parties shall cooperate bilaterally, including in the World Forum for Harmonization of Vehicle Regulations of the United Nations Economic Commission for Europe (WP.29), to harmonize standards for motor vehicle environmental performance and safety.

2. Each Party shall ensure that technical regulations related to motor vehicles are not prepared, adopted, or applied with a view to or with the effect of creating unnecessary obstacles to international trade, to the extent provided in Article 2.2 of the TBT Agreement. For this purpose, technical regulations related to motor vehicles shall not be more trade-restrictive than necessary to fulfill a legitimate objective, taking account of the risks non-fulfillment would create. Such legitimate objectives are, *inter alia*: national security requirements; the prevention of deceptive practices; and protection of human health or safety, animal or plant life or health, or the environment. In assessing such risks, relevant elements of consideration are, *inter alia*: available scientific and technical information, related processing technology, or intended end-uses of products.

ARTICLE 9.8: COMMITTEE ON TECHNICAL BARRIERS TO TRADE

1. The Parties hereby establish a Committee on Technical Barriers to Trade, comprising

representatives of each Party, as set out in Annex 9-A.

2. The Committee's functions shall include:

(a) monitoring the implementation and administration of this Chapter;

(b) promptly addressing any issue that a Party raises related to the development, adoption, application, or enforcement of standards, technical regulations, or conformity assessment procedures;

(c) enhancing cooperation in the development and improvement of standards, technical regulations, and conformity assessment procedures;

(d) facilitating the consideration of any sector-specific proposal a Party makes for further cooperation between conformity assessment bodies, including, where appropriate, between governmental and non-governmental conformity assessment bodies in the Parties' territories;

(e) facilitating the consideration of a request that a Party recognize the results of conformity assessment procedures conducted by bodies in the other Party's territory, including a request for the negotiation of an agreement, in a sector nominated by that other Party;

(f) exchanging information on developments in non-governmental, regional, and multilateral fora engaged in activities related to standards, technical regulations, and conformity assessment procedures;

(g) at a Party's request, consulting on any matter arising under this Chapter;

(h) reviewing this Chapter in light of any developments under the TBT Agreement, and developing recommendations for amendments to this Chapter in light of those developments;

(i) taking any other steps that the Parties consider will assist them in implementing this Chapter;

(j) exchanging information, at a Party's request, on the Parties' respective views regarding third party issues concerning standards, technical regulations, and conformity assessment procedures so as to foster a common approach to their resolution; and

(k) as it considers appropriate, reporting to the Joint Committee on the implementation of this Chapter.

3. Where the Parties have had recourse to consultations under paragraph 2(g), the consultations shall, if the Parties agree, constitute consultations under Article 22.7 (Consultations).

4. The Committee shall meet at least once a year unless the Parties otherwise agree.

5. The Committee may, as it considers appropriate, establish and determine the scope and mandate of working groups, including *ad hoc* working groups, comprising

representatives of each Party. Subject to decisions of the Committee and as the Parties may agree, each working group, including an *ad hoc* working group, may:

(a) as it considers necessary and appropriate, include or consult with non-governmental experts and stakeholders; and

(b) determine its work program, taking into account relevant international activities.

6. Within 30 days after the date this Agreement enters into force, each Party shall notify the Committee of the criteria it uses to accredit, approve, license, or otherwise recognize conformity assessment bodies with respect to cosmetics, household electrical appliances, motor vehicles, and noise and emissions, and with respect to any other areas identified by a Party. Thereafter, each Party shall notify the Committee of the criteria it uses for this purpose with respect to other areas that the other Party requests. The Committee shall review this information in order to improve mutual understanding of each Party's conformity assessment system and to discuss possible reforms to facilitate trade between the Parties.

ARTICLE 9.9: INFORMATION EXCHANGE

Any information or explanation that a Party provides on request of the other Party pursuant to this Chapter shall be provided in print or electronically within a reasonable period. A Party shall endeavor to respond to each such request within 60 days.

ARTICLE 9.10: DEFINITIONS

For purposes of this Chapter:

central government body,[4] **local government body, conformity assessment procedures, standard,** and **technical regulation** have the meanings assigned to those terms in Annex 1 of the TBT Agreement; and

good regulatory practice means a practice that: (i) serves clearly identified policy goals, and is effective in achieving those goals; (ii) has a sound legal and empirical basis; (iii) takes into consideration the distribution of a regulation's effects across society, taking economic, environmental, and social effects into account; (iv) minimizes costs and market distortions; (v) promotes innovation through market incentives and goal-based approaches; (vi) is clear, simple, and practical for users; (vii) is consistent with the Party's other regulations and policies; and (viii) is compatible as far as possible with domestic and international competition, trade, and investment principles.

[4] For greater certainty, a non-governmental entity that a Party's central government has authorized to prepare, adopt, or apply standards, technical regulations, or conformity assessment procedures on its behalf shall be considered a central government body for purposes of this Chapter in respect of such activity.

ANNEX 9-A
COMMITTEE ON TECHNICAL BARRIERS TO TRADE

The Committee on Technical Barriers to Trade shall be coordinated by:

(a) in the case of Korea, the Korean Agency for Technology and Standards, or its successor; and

(b) in the case of the United States, the Office of the United States Trade Representative, or its successor.

ANNEX 9-B
AUTOMOTIVE WORKING GROUP

1. The Parties hereby establish an Automotive Working Group under Article 9.8.5 comprising representatives of each Party. Representatives of the Office of the United States Trade Representative, in the case of the United States, and the Ministry of Foreign Affairs and Trade, in the case of Korea, shall serve as coordinators. The Working Group shall include or consult as appropriate with the United States Department of Transportation, through its National Highway Traffic Safety Administration, the United States Environmental Protection Agency, the Ministry of Information and Communications of Korea, the Ministry of Commerce, Industry and Energy of Korea, the Ministry of Environment of Korea, the Ministry of Construction and Transportation of Korea, and other relevant government regulatory agencies. The Working Group may include or consult with other experts and stakeholders as the Parties deem necessary and appropriate.

2. The Working Group shall:

(a) consult to resolve issues that a Party raises with respect to developing, implementing, and enforcing relevant standards, technical regulations, and conformity assessment procedures;

(b) facilitate increased cooperation between the Parties and stakeholders in their territories with respect to issues that arise in developing, implementing, and enforcing relevant standards, technical regulations, and conformity assessment procedures;

(c) work to enhance cooperation between the Parties in multilateral fora addressing automotive regulatory issues; and

(d) monitor the development, implementation, and enforcement of each Party's relevant standards, technical regulations, and conformity assessment procedures to promote the development of good regulatory practices with respect to regulation of motor vehicles.

3. The Working Group shall convene at least once each year, unless the coordinators otherwise agree. Its meetings shall normally be held in conjunction with meetings of WP.29 or other bilateral or multilateral fora in which both Parties participate that address automotive regulatory issues. The Working Group shall also carry out its work through electronic mail, videoconferences, and such other means of communication as the Working Group may agree.

4. (a) Unless the Working Group otherwise agrees, no later than the date on which a Party first supplies information in writing to a non-governmental expert or stakeholder for comment[5] regarding:

(i) a relevant standard, technical regulation, or conformity assessment procedure; or

(ii) an amendment to a relevant standard, technical regulation, or conformity assessment procedure

[5] The United States first supplies information to a non-governmental expert or stakeholder for comment when it publishes a notice in the *Federal Register* requesting comment on a proposed regulation or amendment.

it is developing, it shall provide the information to the Working Group. When a Party transmits a proposal to the other Party pursuant to Article 9.6.3 or 9.6.4, the Party shall at the same time provide the proposal to the Working Group.

(b) As soon as it is available, a Party shall provide to the Working Group a draft of the relevant standard, technical regulation, or conformity assessment procedure or amendment it is developing.

(c) On request of the other Party, a Party shall provide additional available information with respect to a relevant standard, technical regulation, or conformity assessment procedure or amendment it is developing, such as information regarding other regulatory approaches under consideration and analysis of regulatory impact.

On request of either Party, the Working Group should evaluate the information a Party provides it and provide views to the Party that provided the information, consistent with the Working Group's mandate described in paragraph 2.

5. If a Party carries out a post-implementation review of a relevant standard, technical regulation, or conformity assessment procedure it has adopted:

(a) the Party should provide a summary of the results of the review to the Working Group; and

(b) on request of a Party, the Working Group should analyze the results of, and methods and assumptions used in, the review.

For purposes of this paragraph, **post-implementation review** means a comprehensive and systematic examination of the effectiveness of a standard, technical regulation, or conformity assessment procedure after it has been implemented, including an assessment of whether it achieves its stated objectives, the burden it imposes, and its compatibility with other standards, technical regulations, or conformity assessment procedures the Party has adopted.

6. For purposes of this Annex:

relevant standard, technical regulation, and conformity assessment procedure means a standard, technical regulation, or conformity assessment procedure affecting motor vehicles.

CHAPTER TEN
TRADE REMEDIES

Section A: Safeguard Measures

ARTICLE 10.1: APPLICATION OF A SAFEGUARD MEASURE

If, as a result of the reduction or elimination of a customs duty under this Agreement, an originating good of the other Party is being imported into the territory of a Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions that the imports of such originating good from the other Party constitute a substantial cause of serious injury, or threat thereof, to a domestic industry producing a like or directly competitive good, the Party may:

(a) suspend the further reduction of any rate of customs duty on the good provided for under this Agreement;

(b) increase the rate of customs duty on the good to a level not to exceed the lesser of:

  (i) the most-favored-nation (MFN) applied rate of duty on the good in effect at the time the action is taken; and

  (ii) the MFN applied rate of duty on the good in effect on the day immediately preceding the date this Agreement enters into force; or

(c) in the case of a customs duty applied to a good on a seasonal basis, increase the rate of duty to a level that, for each season, does not exceed the lesser of:

  (i) the MFN applied rate of duty on the good in effect for the corresponding season immediately preceding the date of application of the safeguard measure; and

  (ii) the MFN applied rate of duty on the good in effect for the corresponding season immediately preceding the date this Agreement enters into force.

ARTICLE 10.2: CONDITIONS AND LIMITATIONS

1. A Party shall notify the other Party in writing on initiation of an investigation described in paragraph 2 and shall consult with the other Party as far in advance of applying a safeguard measure as practicable, with a view to reviewing the information arising from the investigation and exchanging views on the measure.

2. A Party shall apply a safeguard measure only following an investigation by the Party's competent authorities in accordance with Articles 3 and 4.2(c) of the Safeguards Agreement, and to this end, Articles 3 and 4.2(c) of the Safeguards Agreement are incorporated into and made a part of this Agreement, *mutatis mutandis*.

3. In the investigation described in paragraph 2, the Party shall comply with the requirements of Article 4.2(a) of the Safeguards Agreement, and to this end, Article 4.2(a) of the Safeguards Agreement is incorporated into and made a part of this Agreement, *mutatis mutandis*.

4. Each Party shall ensure that its competent authorities complete any such investigation within one year of its date of initiation.

5. Neither Party may apply a safeguard measure:

(a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;

(b) for a period exceeding two years, except that the period may be extended by up to one year if the competent authorities of the importing Party determine, in conformity with the procedures specified in this Article, that the measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting, provided that the total period of application of a safeguard measure, including the period of initial application and any extension thereof, shall not exceed three years; or

(c) beyond the expiration of the transition period, except with the consent of the other Party.

6. Neither Party may apply a safeguard measure more than once against the same good.

7. Where the expected duration of the safeguard measure is over one year, the importing Party shall progressively liberalize it at regular intervals.

8. When a Party terminates a safeguard measure, the rate of customs duty shall be the rate that, according to the Party's Schedule to Annex 2-B (Tariff Elimination), would have been in effect but for the measure.

ARTICLE 10.3: PROVISIONAL MEASURES

1. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a safeguard measure on a provisional basis pursuant to a preliminary determination by its competent authorities that there is clear evidence that imports of an originating good from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and such imports constitute a substantial cause of serious injury, or threat thereof, to the domestic industry.

2. Before a Party's competent authorities may make a preliminary determination, the Party shall publish a public notice in its official journal setting forth how interested parties, including importers and exporters, may obtain a non-confidential copy of the application requesting a provisional safeguard measure, and shall provide interested parties at least 20 days after the date it publishes the notice to submit evidence and views regarding the application of a provisional measure. A Party may not apply a provisional measure until at least 45 days after the date its competent authorities initiate an investigation.

3. The duration of any provisional measure shall not exceed 200 days, during which time the Party shall comply with the requirements of Articles 10.2.2 and 10.2.3.

4. The Party shall promptly refund any tariff increases if the investigation described in Article 10.2.2 does not result in a finding that the requirements of Article 10.1 are met. The

duration of any provisional measure shall be counted as part of the period described in Article 10.2.5(b).

ARTICLE 10.4: COMPENSATION

1. No later than 30 days after it applies a safeguard measure, a Party shall afford an opportunity for the other Party to consult with it regarding appropriate trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the measure. The applying Party shall provide such compensation as the Parties mutually agree.

2. If the Parties are unable to agree on compensation within 30 days after consultations begin, the Party against whose originating good the measure is applied may suspend the application of concessions with respect to originating goods of the applying Party that have trade effects substantially equivalent to the safeguard measure.

3. The applying Party's obligation to provide compensation under paragraph 1 and the other Party's right to suspend concessions under paragraph 2 shall terminate on the date the safeguard measure terminates.

ARTICLE 10.5: GLOBAL SAFEGUARD ACTIONS

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement. This Agreement does not confer any additional rights or obligations on the Parties with regard to actions taken under Article XIX of GATT 1994 and the Safeguards Agreement, except that a Party taking a global safeguard measure may exclude imports of an originating good of the other Party if such imports are not a substantial cause of serious injury or threat thereof.

2. Neither Party may apply, with respect to the same good, at the same time:

(a) a safeguard measure; and

(b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

ARTICLE 10.6: DEFINITIONS

For purposes of Section A:

domestic industry means, with respect to an imported good, the producers as a whole of the like or directly competitive good operating in the territory of a Party, or those whose collective output of the like or directly competitive good constitutes a major proportion of the total domestic production of that good;

safeguard measure means a measure described in Article 10.1;

serious injury means a significant overall impairment in the position of a domestic industry;

substantial cause means a cause that is important and not less than any other cause;

threat of serious injury means serious injury that, on the basis of facts and not merely on allegation, conjecture, or remote possibility, is clearly imminent; and

transition period means the ten-year period following the date this Agreement enters into force, except that for any good for which the Schedule to Annex 2-B (Tariff Elimination) of the Party applying the safeguard measure provides for the Party to eliminate its tariffs on the good over a period of more than ten years, **transition period** means the tariff elimination period for the good set out in that Schedule.

Section B: Antidumping and Countervailing Duties

ARTICLE 10.7: ANTIDUMPING AND COUNTERVAILING DUTIES

1. Each Party retains its rights and obligations under the WTO Agreement with regard to the application of antidumping and countervailing duties.

2. Except for paragraphs 3 and 4, no provision of this Agreement shall be construed to impose any rights or obligations on a Party with respect to antidumping or countervailing duty measures. Neither Party may have recourse to dispute settlement under this Agreement for any matter arising under this Article.[1]

Notification and Consultations

3. (a) Upon receipt by a Party's competent authorities of a properly documented antidumping application with respect to imports from the other Party, and before initiating an investigation, the Party shall provide written notification to the other Party of its receipt of the application and afford the other Party a meeting or other similar opportunities regarding the application, consistent with the Party's law.

(b) Upon receipt by a Party's competent authorities of a properly documented countervailing duty application with respect to imports from the other Party, and before initiating an investigation, the Party shall provide written notification to the other Party of its receipt of the application and afford the other Party a meeting to consult with its competent authorities regarding the application.

Undertakings

4. (a) After a Party's competent authorities initiate an antidumping or countervailing duty investigation, the Party shall transmit to the other Party's embassy or competent authorities written information regarding the Party's procedures for requesting its authorities to consider an undertaking on price or, as appropriate, on quantity, including the time frames for offering and concluding any such undertaking.

(b) In an antidumping investigation, where a Party's authorities have made a preliminary affirmative determination of dumping and injury caused by such dumping, the Party shall afford due consideration, and adequate opportunity for consultations, to exporters of the other Party regarding proposed price undertakings which, if accepted, may result in suspension of the investigation without imposition of antidumping duties, through the means provided for in the Party's laws and procedures.

[1] Although recourse to dispute settlement is not available with respect to paragraphs 3 and 4, the Parties reaffirm that those paragraphs create binding rights and obligations.

(c) In a countervailing duty investigation, where a Party's authorities have made a preliminary affirmative determination of subsidization and injury caused by such subsidization, the Party shall afford due consideration, and adequate opportunity for consultations, to the other Party and exporters of the other Party, regarding proposed undertakings on price or, as appropriate, on quantity, which, if accepted, may result in suspension of the investigation without imposition of countervailing duties, through the means provided for in the Party's laws and procedures.

Section C: Committee on Trade Remedies

ARTICLE 10.8: COMMITTEE ON TRADE REMEDIES

1. The Parties hereby establish a Committee on Trade Remedies, comprising representatives at an appropriate level from relevant agencies of each Party who have responsibility for trade remedies matters, including antidumping, subsidies and countervailing measures, and safeguards issues.

2. The functions of the Committee shall be to:

(a) enhance each Party's knowledge and understanding of the other Party's trade remedy laws, policies, and practices;

(b) oversee implementation of this Chapter, including compliance with paragraphs 3 and 4 of Article 10.7;

(c) improve cooperation between the Parties' agencies having responsibility for trade remedies matters;

(d) provide a forum for the Parties to exchange information on issues relating to antidumping, subsidies and countervailing measures, and safeguards;

(e) establish and oversee, for officials of both Parties, development of educational programs related to the administration of trade remedy laws; and

(f) provide a forum for the Parties to discuss other relevant topics of mutual interest including:

(i) international issues related to trade remedies, including issues relating to the WTO Doha Round Rules negotiations;

(ii) practices by the Parties' competent authorities in antidumping and countervailing duty investigations, such as application of "facts available" and verification procedures; and

(iii) practices of a Party that may constitute industrial subsidies.

3. The Committee shall meet at least once a year and may meet more frequently as the Parties may agree.

CHAPTER ELEVEN
INVESTMENT

Section A: Investment

ARTICLE 11.1: SCOPE AND COVERAGE

1. This Chapter applies to measures adopted or maintained by a Party relating to:

   (a) investors of the other Party;

   (b) covered investments; and

   (c) with respect to Articles 11.8 and 11.10, all investments in the territory of the Party.

2. For greater certainty, this Chapter does not bind either Party in relation to any act or fact that took place or any situation that ceased to exist before the date of entry into force of this Agreement.

3. For purposes of this Chapter, **measures adopted or maintained by a Party** means measures adopted or maintained by:

   (a) central, regional, or local governments and authorities; and

   (b) non-governmental bodies in the exercise of powers delegated by central, regional, or local governments or authorities.

ARTICLE 11.2: RELATION TO OTHER CHAPTERS

1. In the event of any inconsistency between this Chapter and another Chapter, the other Chapter shall prevail to the extent of the inconsistency.

2. A requirement by a Party that a service supplier of the other Party post a bond or other form of financial security as a condition of the cross-border supply of a service does not of itself make this Chapter applicable to measures adopted or maintained by the Party relating to such cross-border supply of the service. This Chapter applies to measures adopted or maintained by the Party relating to the posted bond or financial security, to the extent that such bond or financial security is a covered investment.

3. This Chapter does not apply to measures adopted or maintained by a Party to the extent that they are covered by Chapter Thirteen (Financial Services).

ARTICLE 11.3: NATIONAL TREATMENT

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords, in like circumstances, to its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.

2. Each Party shall accord to covered investments treatment no less favorable than that it accords, in like circumstances, to investments in its territory of its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.

3. The treatment to be accorded by a Party under paragraphs 1 and 2 means, with respect to a regional level of government, treatment no less favorable than the most favorable treatment accorded, in like circumstances, by that regional level of government to investors, and to investments of investors, of the Party of which it forms a part.

ARTICLE 11.4: MOST-FAVORED-NATION TREATMENT

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords, in like circumstances, to investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.

2. Each Party shall accord to covered investments treatment no less favorable than that it accords, in like circumstances, to investments in its territory of investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.

ARTICLE 11.5: MINIMUM STANDARD OF TREATMENT[1]

1. Each Party shall accord to covered investments treatment in accordance with customary international law, including fair and equitable treatment and full protection and security.

2. For greater certainty, paragraph 1 prescribes the customary international law minimum standard of treatment of aliens as the minimum standard of treatment to be afforded to covered investments. The concepts of "fair and equitable treatment" and "full protection and security" do not require treatment in addition to or beyond that which is required by that standard, and do not create additional substantive rights. The obligation in paragraph 1 to provide:

(a) "fair and equitable treatment" includes the obligation not to deny justice in criminal, civil, or administrative adjudicatory proceedings in accordance with the principle of due process embodied in the principal legal systems of the world; and

(b) "full protection and security" requires each Party to provide the level of police protection required under customary international law.

3. A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this Article.

4. Notwithstanding Article 11.12.5(b), each Party shall accord to investors of the other Party, and to covered investments, non-discriminatory treatment with respect to measures it adopts or maintains relating to losses suffered by investments in its territory owing to war or other armed conflict, or revolt, insurrection, riot, or other civil strife.

5. Notwithstanding paragraph 4, if an investor of a Party, in the situations referred to in paragraph 4, suffers a loss in the territory of the other Party resulting from:

(a) requisitioning of its covered investment or part thereof by the latter's forces or authorities; or

[1] Article 11.5 shall be interpreted in accordance with Annex 11-A.

(b) destruction of its covered investment or part thereof by the latter's forces or authorities, which was not required by the necessity of the situation,

the latter Party shall provide the investor restitution, compensation, or both, as appropriate, for such loss. Any compensation shall be prompt, adequate, and effective in accordance with paragraphs 2 through 4 of Article 11.6, *mutatis mutandis*.

6. Paragraph 4 does not apply to existing measures relating to subsidies or grants that would be inconsistent with Article 11.3 but for Article 11.12.5(b).

ARTICLE 11.6: EXPROPRIATION AND COMPENSATION[2]

1. Neither Party may expropriate or nationalize a covered investment either directly or indirectly through measures equivalent to expropriation or nationalization (expropriation), except:

(a) for a public purpose;

(b) in a non-discriminatory manner;

(c) on payment of prompt, adequate, and effective compensation; and

(d) in accordance with due process of law and Article 11.5.1 through 11.5.3.

2. The compensation referred to in paragraph 1(c) shall:

(a) be paid without delay;

(b) be equivalent to the fair market value of the expropriated investment immediately before the expropriation took place (the date of expropriation);

(c) not reflect any change in value occurring because the intended expropriation had become known earlier; and

(d) be fully realizable and freely transferable.

3. If the fair market value is denominated in a freely usable currency, the compensation referred to in paragraph 1(c) shall be no less than the fair market value on the date of expropriation, plus interest at a commercially reasonable rate for that currency, accrued from the date of expropriation until the date of payment.

4. If the fair market value is denominated in a currency that is not freely usable, the compensation referred to in paragraph 1(c) – converted into the currency of payment at the market rate of exchange prevailing on the date of payment – shall be no less than:

(a) the fair market value on the date of expropriation, converted into a freely usable currency at the market rate of exchange prevailing on that date, plus

(b) interest, at a commercially reasonable rate for that freely usable currency, accrued from the date of expropriation until the date of payment.

[2] Article 11.6 shall be interpreted in accordance with Annexes 11-A and 11-B.

5. This Article does not apply to the issuance of compulsory licenses granted in relation to intellectual property rights in accordance with the TRIPS Agreement, or to the revocation, limitation, or creation of intellectual property rights, to the extent that such issuance, revocation, limitation, or creation is consistent with Chapter Eighteen (Intellectual Property Rights).

ARTICLE 11.7: TRANSFERS[3]

1. Each Party shall permit all transfers relating to a covered investment to be made freely and without delay into and out of its territory. Such transfers include:

(a) contributions to capital, including the initial contribution;

(b) profits, dividends, capital gains, and proceeds from the sale of all or any part of the covered investment or from the partial or complete liquidation of the covered investment;

(c) interest, royalty payments, management fees, and technical assistance and other fees;

(d) payments made under a contract, including a loan agreement;

(e) payments made pursuant to Article 11.5.4 and 11.5.5 and Article 11.6; and

(f) payments arising out of a dispute.

2. Each Party shall permit transfers relating to a covered investment to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.

3. Each Party shall permit returns in kind relating to a covered investment to be made as authorized or specified in a written agreement between the Party and a covered investment or an investor of the other Party.

4. Notwithstanding paragraphs 1 through 3, a Party may prevent a transfer through the equitable, non-discriminatory, and good faith application of its laws relating to:

(a) bankruptcy, insolvency, or the protection of the rights of creditors;

(b) issuing, trading, or dealing in securities, futures, options, or derivatives;

(c) criminal or penal offenses;

(d) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities; or

(e) ensuring compliance with orders or judgments in judicial or administrative proceedings.

ARTICLE 11.8: PERFORMANCE REQUIREMENTS

1. Neither Party may, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of

[3] For greater certainty, Annex 11-G applies to this Article.

an investor of a Party or of a non-Party, impose or enforce any requirement or enforce any commitment or undertaking:[4]

(a) to export a given level or percentage of goods or services;

(b) to achieve a given level or percentage of domestic content;

(c) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;

(d) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such investment;

(e) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales in any way to the volume or value of its exports or foreign exchange earnings;

(f) to transfer a particular technology, a production process, or other proprietary knowledge to a person in its territory; or

(g) to supply exclusively from the territory of the Party the goods that such investment produces or the services that it supplies to a specific regional market or to the world market.

2. Neither Party may condition the receipt or continued receipt of an advantage, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of a Party or of a non-Party, on compliance with any requirement:

(a) to achieve a given level or percentage of domestic content;

(b) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;

(c) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such investment; or

(d) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales in any way to the volume or value of its exports or foreign exchange earnings.

3. (a) Nothing in paragraph 2 shall be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, in connection with an investment in its territory of an investor of a Party or of a non-Party, on compliance with a requirement to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory.[5]

[4] For greater certainty, a condition for the receipt or continued receipt of an advantage referred to in paragraph 2 does not constitute a "commitment or undertaking" for purposes of paragraph 1.

[5] For greater certainty, nothing in paragraph 1 shall be construed to prevent a Party, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment of an investor of a Party or of a non-Party in its territory, from imposing or enforcing a requirement or

(b) Paragraph 1(f) does not apply:

(i) when a Party authorizes use of an intellectual property right in accordance with Article 31 of the TRIPS Agreement, or to measures requiring the disclosure of proprietary information that fall within the scope of, and are consistent with, Article 39 of the TRIPS Agreement; or

(ii) when the requirement is imposed or the commitment or undertaking is enforced by a court, administrative tribunal, or competition authority to remedy a practice determined after judicial or administrative process to be anticompetitive under the Party's competition laws.[6]

(c) Provided that such measures are not applied in an arbitrary or unjustifiable manner, and provided that such measures do not constitute a disguised restriction on international trade or investment, paragraphs 1(b), (c), and (f), and 2(a) and (b), shall not be construed to prevent a Party from adopting or maintaining measures, including environmental measures:

(i) necessary to secure compliance with laws and regulations that are not inconsistent with this Agreement;

(ii) necessary to protect human, animal, or plant life or health; or

(iii) related to the conservation of living or non-living exhaustible natural resources.

(d) Paragraphs 1(a), (b), and (c), and 2(a) and (b), do not apply to qualification requirements for goods or services with respect to export promotion and foreign aid programs.

(e) Paragraphs 1(b), (c), (f), and (g), and 2(a) and (b), do not apply to government procurement.

(f) Paragraphs 2(a) and (b) do not apply to requirements imposed by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.

4. For greater certainty, paragraphs 1 and 2 do not apply to any commitment, undertaking, or requirement other than those set out in those paragraphs.

5. This Article does not preclude enforcement of any commitment, undertaking, or requirement between private parties, where a Party did not impose or require the commitment, undertaking, or requirement. For purposes of this Article, private parties include designated monopolies or state enterprises, where such entities are not exercising delegated governmental authority.

ARTICLE 11.9: SENIOR MANAGEMENT AND BOARDS OF DIRECTORS

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enforcing a commitment or undertaking to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory, provided that such activity is consistent with paragraph 1(f).

[6] The Parties recognize that a patent does not necessarily confer market power.

1. Neither Party may require that an enterprise of that Party that is a covered investment appoint to senior management positions natural persons of any particular nationality.

2. A Party may require that a majority of the board of directors, or any committee thereof, of an enterprise of that Party that is a covered investment, be of a particular nationality, or resident in the territory of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

ARTICLE 11.10: INVESTMENT AND ENVIRONMENT

Nothing in this Chapter shall be construed to prevent a Party from adopting, maintaining, or enforcing any measure otherwise consistent with this Chapter that it considers appropriate to ensure that investment activity in its territory is undertaken in a manner sensitive to environmental concerns.

ARTICLE 11.11: DENIAL OF BENEFITS

1. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if persons of a non-Party own or control the enterprise and the denying Party:

(a) does not maintain normal economic relations with the non-Party; or

(b) adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to its investments.

2. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if the enterprise has no substantial business activities in the territory of the other Party and persons of a non-Party, or of the denying Party, own or control the enterprise. If, before denying the benefits of this Chapter, the denying Party knows that the enterprise has no substantial business activities in the territory of the other Party and that persons of a non-Party, or of the denying Party, own or control the enterprise, the denying Party shall, to the extent practicable, notify the other Party before denying the benefits. If the denying Party provides such notice, it shall consult with the other Party at the other Party's request.

ARTICLE 11.12: NON-CONFORMING MEASURES

1. Articles 11.3, 11.4, 11.8, and 11.9 do not apply to:

(a) any existing non-conforming measure that is maintained by a Party at

(i) the central level of government, as set out by that Party in its Schedule to Annex I,

(ii) a regional level of government, as set out by that Party in its Schedule to Annex I,[7] or

(iii) a local level of government;[8]

[7] For greater certainty, Annex 12-C (Consultations Regarding Non-Conforming Measures Maintained by a Regional Level of Government) is incorporated into and made part of this Chapter.

(b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

(c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Article 11.3, 11.4, 11.8, or 11.9.

2. Articles 11.3, 11.4, 11.8, and 11.9 do not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out in its Schedule to Annex II.

3. Neither Party may, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule to Annex II, require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment existing at the time the measure becomes effective.

4. Articles 11.3 and 11.4 do not apply to any measure that is an exception to, or derogation from, the obligations under Article 18.1.6 (General Provisions) as specifically provided in that Article.

5. Articles 11.3, 11.4, and 11.9 do not apply to:

(a) government procurement; or

(b) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance.

ARTICLE 11.13: SPECIAL FORMALITIES AND INFORMATION REQUIREMENTS

1. Nothing in Article 11.3 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with covered investments, such as a requirement that covered investments be legally constituted under its laws or regulations, provided that such formalities do not materially impair the protections afforded by the Party to investors of the other Party and covered investments pursuant to this Chapter.

2. Notwithstanding Articles 11.3 and 11.4, a Party may require an investor of the other Party or its covered investment to provide information concerning that investment solely for informational or statistical purposes. The Party shall protect any confidential business information from any disclosure that would prejudice the competitive position of the investor or the covered investment. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its law.

ARTICLE 11.14: SUBROGATION

1. If the Korea Export Insurance Corporation or the Overseas Private Investment Corporation makes a payment to an investor of the Party in which the respective Corporation is established under a guarantee or a contract of insurance it has entered into in respect of an investment, the Corporation shall be considered the subrogee of the investor and shall be entitled to the same rights that the investor would have possessed under this Chapter but for the

[8] For Korea, **local level of government** means a local government as defined in the *Local Autonomy Act*.

subrogation, and the investor shall be precluded from pursuing such rights to the extent of the subrogation.

2. For greater certainty, nothing in this Article shall be construed to be incompatible with the rights and obligations of any Party under the *Investment Incentive Agreement Between the Government of the United States of America and the Government of the Republic of Korea* (July 30, 1998).

Section B: Investor-State Dispute Settlement

ARTICLE 11.15: CONSULTATION AND NEGOTIATION

In the event of an investment dispute, the claimant and the respondent should initially seek to resolve the dispute through consultation and negotiation, which may include the use of non-binding, third-party procedures.

ARTICLE 11.16: SUBMISSION OF A CLAIM TO ARBITRATION

1. In the event that a disputing party considers that an investment dispute cannot be settled by consultation and negotiation:

(a) the claimant, on its own behalf, may submit to arbitration under this Section a claim

(i) that the respondent has breached

(A) an obligation under Section A,

(B) an investment authorization, or

(C) an investment agreement;

and

(ii) that the claimant has incurred loss or damage by reason of, or arising out of, that breach; and

(b) the claimant, on behalf of an enterprise of the respondent that is a juridical person that the claimant owns or controls directly or indirectly, may submit to arbitration under this Section a claim

(i) that the respondent has breached

(A) an obligation under Section A,

(B) an investment authorization, or

(C) an investment agreement;

and

(ii) that the enterprise has incurred loss or damage by reason of, or arising out of, that breach,

provided that a claimant may submit pursuant to subparagraph (a)(i)(C) or (b)(i)(C) a claim for

breach of an investment agreement only if the subject matter of the claim and the claimed damages directly relate to the covered investment that was established or acquired, or sought to be established or acquired, in reliance on the relevant investment agreement.

2. At least 90 days before submitting any claim to arbitration under this Section, a claimant shall deliver to the respondent a written notice of its intention to submit the claim to arbitration (notice of intent). The notice shall specify:

(a) the name and address of the claimant and, where a claim is submitted on behalf of an enterprise, the name, address, and place of incorporation of the enterprise;

(b) for each claim, the provision of this Agreement, investment authorization, or investment agreement alleged to have been breached and any other relevant provisions;

(c) the legal and factual basis for each claim; and

(d) the relief sought and the approximate amount of damages claimed.

3. Provided that six months have elapsed since the events giving rise to the claim, a claimant may submit a claim referred to in paragraph 1:

(a) under the ICSID Convention and the ICSID Rules of Procedure for Arbitration Proceedings, provided that both the respondent and the non-disputing Party are parties to the ICSID Convention;

(b) under the ICSID Additional Facility Rules, provided that either the respondent or the non-disputing Party is a party to the ICSID Convention;

(c) under the UNCITRAL Arbitration Rules; or

(d) if the claimant and respondent agree, to any other arbitration institution or under any other arbitration rules.

4. A claim shall be deemed submitted to arbitration under this Section when the claimant's notice of, or request for, arbitration (notice of arbitration):

(a) referred to in paragraph 1 of Article 36 of the ICSID Convention is received by the Secretary-General;

(b) referred to in Article 2 of Schedule C of the ICSID Additional Facility Rules is received by the Secretary-General;

(c) referred to in Article 3 of the UNCITRAL Arbitration Rules, together with the statement of claim referred to in Article 18 of the UNCITRAL Arbitration Rules, are received by the respondent; or

(d) referred to under any arbitral institution or arbitral rules selected under paragraph 3(d) is received by the respondent.

A claim asserted by the claimant for the first time after such notice of arbitration is submitted shall be deemed submitted to arbitration under this Section on the date of its receipt under the applicable arbitral rules.

5. The arbitration rules applicable under paragraph 3, and in effect on the date the claim or claims were submitted to arbitration under this Section, shall govern the arbitration except to the extent modified by this Agreement.

6. The claimant shall provide with the notice of arbitration:

(a) the name of the arbitrator that the claimant appoints; or

(b) the claimant's written consent for the Secretary-General to appoint that arbitrator.

ARTICLE 11.17: CONSENT OF EACH PARTY TO ARBITRATION

1. Each Party consents to the submission of a claim to arbitration under this Section in accordance with this Agreement.

2. The consent under paragraph 1 and the submission of a claim to arbitration under this Section shall satisfy the requirements of:

(a) Chapter II (Jurisdiction of the Centre) of the ICSID Convention and the ICSID Additional Facility Rules for written consent of the parties to the dispute; and

(b) Article II of the New York Convention for an "agreement in writing."

ARTICLE 11.18: CONDITIONS AND LIMITATIONS ON CONSENT OF EACH PARTY

1. No claim may be submitted to arbitration under this Section if more than three years have elapsed from the date the claimant first acquired, or should have first acquired, knowledge of the breach alleged under Article 11.16.1 and knowledge that the claimant (for claims brought under Article 11.16.1(a)) or the enterprise (for claims brought under Article 11.16.1(b)) has incurred loss or damage.

2. No claim may be submitted to arbitration under this Section unless:

(a) the claimant consents in writing to arbitration in accordance with the procedures set out in this Agreement; and

(b) the notice of arbitration is accompanied,

(i) for claims submitted to arbitration under Article 11.16.1(a), by the claimant's written waiver, and

(ii) for claims submitted to arbitration under Article 11.16.1(b), by the claimant's and the enterprise's written waivers

of any right to initiate or continue before any administrative tribunal or court under the law of either Party, or other dispute settlement procedures, any proceeding with respect to any measure alleged to constitute a breach referred to in Article 11.16.

3. Notwithstanding paragraph 2(b), the claimant (for claims brought under Article 11.16.1(a)) and the claimant or the enterprise (for claims brought under Article 11.16.1(b)) may initiate or continue an action that seeks interim injunctive relief and does not involve the payment of monetary damages before a judicial or administrative tribunal of the respondent,

provided that the action is brought for the sole purpose of preserving the claimant's or the enterprise's rights and interests during the pendency of the arbitration.

ARTICLE 11.19: SELECTION OF ARBITRATORS

1. Unless the disputing parties otherwise agree, the tribunal shall comprise three arbitrators, one arbitrator appointed by each of the disputing parties and the third, who shall be the presiding arbitrator, appointed by agreement of the disputing parties.

2. The Secretary-General shall serve as appointing authority for an arbitration under this Section.

3. If a tribunal has not been constituted within 75 days of the date a claim is submitted to arbitration under this Section, the Secretary-General, on the request of a disputing party, shall appoint, in his or her discretion, the arbitrator or arbitrators not yet appointed. The Secretary-General shall not appoint a national of either Party as the presiding arbitrator unless the disputing parties otherwise agree.

4. For purposes of Article 39 of the ICSID Convention and Article 7 of Schedule C to the ICSID Additional Facility Rules, and without prejudice to an objection to an arbitrator on a ground other than nationality:

(a) the respondent agrees to the appointment of each individual member of a tribunal established under the ICSID Convention or the ICSID Additional Facility Rules;

(b) a claimant referred to in Article 11.16.1(a) may submit a claim to arbitration under this Section, or continue a claim, under the ICSID Convention or the ICSID Additional Facility Rules, only on condition that the claimant agrees in writing to the appointment of each individual member of the tribunal; and

(c) a claimant referred to in Article 11.16.1(b) may submit a claim to arbitration under this Section, or continue a claim, under the ICSID Convention or the ICSID Additional Facility Rules, only on condition that the claimant and the enterprise agree in writing to the appointment of each individual member of the tribunal.

ARTICLE 11.20: CONDUCT OF THE ARBITRATION

1. The disputing parties may agree on the legal place of any arbitration under the arbitral rules applicable under Article 11.16.3. If the disputing parties fail to reach agreement, the tribunal shall determine the place in accordance with the applicable arbitral rules, provided that the place shall be in the territory of a State that is a party to the New York Convention.

2. At the request of a disputing party, and unless the disputing parties otherwise agree, the tribunal may determine the place of meetings, including consultations and hearings, taking into consideration appropriate factors, including the convenience of the parties and the arbitrators, the location of the subject matter, and the proximity of evidence. The preceding sentence is without prejudice to any appropriate factors a tribunal may consider under paragraph 1.

3. Unless the disputing parties otherwise agree, English and Korean shall be the official languages to be used in the entire arbitration proceedings, including all hearings, submissions, decisions, and awards.

4. The non-disputing Party may make oral and written submissions to the tribunal regarding the interpretation of this Agreement. On the request of a disputing party, the non-disputing Party should resubmit its oral submission in writing.

5. After consulting the disputing parties, the tribunal may allow a party or entity that is not a disputing party to file a written *amicus curiae* submission with the tribunal regarding a matter within the scope of the dispute. In determining whether to allow such a filing, the tribunal shall consider, among other things, the extent to which:

(a) the *amicus curiae* submission would assist the tribunal in the determination of a factual or legal issue related to the proceeding by bringing a perspective, particular knowledge, or insight that is different from that of the disputing parties;

(b) the *amicus curiae* submission would address a matter within the scope of the dispute; and

(c) the *amicus curiae* has a significant interest in the proceeding.

The tribunal shall ensure that the *amicus curiae* submission does not disrupt the proceeding or unduly burden or unfairly prejudice either disputing party, and that the disputing parties are given an opportunity to present their observations on the *amicus curiae* submission.

6. Without prejudice to a tribunal's authority to address other objections as a preliminary question, a tribunal shall address and decide as a preliminary question any objection by the respondent that, as a matter of law, a claim submitted is not a claim for which an award in favor of the claimant may be made under Article 11.26.

(a) Such objection shall be submitted to the tribunal as soon as possible after the tribunal is constituted, and in no event later than the date the tribunal fixes for the respondent to submit its counter-memorial or, in the case of an amendment to the notice of arbitration, the date the tribunal fixes for the respondent to submit its response to the amendment.

(b) On receipt of an objection under this paragraph, the tribunal shall suspend any proceedings on the merits, establish a schedule for considering the objection consistent with any schedule it has established for considering any other preliminary question, and issue a decision or award on the objection, stating the grounds therefor.

(c) In deciding an objection under this paragraph, the tribunal shall assume to be true claimant's factual allegations in support of any claim in the notice of arbitration (or any amendment thereof) and, in disputes brought under the UNCITRAL Arbitration Rules, the statement of claim referred to in Article 18 of the UNCITRAL Arbitration Rules. The tribunal may also consider any relevant facts not in dispute.

(d) The respondent does not waive any objection as to competence or any argument on the merits merely because the respondent did or did not raise an objection under this paragraph or make use of the expedited procedure set out in paragraph 7.

7. In the event that the respondent so requests within 45 days of the date the tribunal is constituted, the tribunal shall decide on an expedited basis an objection under paragraph 6 and any objection that the dispute is not within the tribunal's competence. The tribunal shall

suspend any proceedings on the merits and issue a decision or award on the objection(s), stating the grounds therefor, no later than 150 days after the date of the request. However, if a disputing party requests a hearing, the tribunal may take an additional 30 days to issue the decision or award. Regardless of whether a hearing is requested, a tribunal may, on a showing of extraordinary cause, delay issuing its decision or award by an additional brief period, which may not exceed 30 days.

8. When it decides a respondent's objection under paragraph 6 or 7, the tribunal may, if warranted, award to the prevailing disputing party reasonable costs and attorney's fees incurred in submitting or opposing the objection. In determining whether such an award is warranted, the tribunal shall consider whether either the claimant's claim or the respondent's objection was frivolous, and shall provide the disputing parties a reasonable opportunity to comment.

9. A respondent may not assert as a defense, counterclaim, or right of set-off, or for any other reason, that the claimant has received or will receive indemnification or other compensation for all or part of the alleged damages pursuant to an insurance or guarantee contract, except with respect to any subrogation as provided for in Article 11.14.

10. A tribunal may order an interim measure of protection to preserve the rights of a disputing party, or to ensure that the tribunal's jurisdiction is made fully effective, including an order to preserve evidence in the possession or control of a disputing party or to protect the tribunal's jurisdiction. A tribunal may not order attachment or enjoin the application of a measure alleged to constitute a breach referred to in Article 11.16. For purposes of this paragraph, an order includes a recommendation.

11. (a) In any arbitration conducted under this Section, at the request of a disputing party, a tribunal shall, before issuing a decision or award on liability, transmit its proposed decision or award to the disputing parties and to the non-disputing Party. Within 60 days after the date the tribunal transmits its proposed decision or award, the disputing parties may submit written comments to the tribunal concerning any aspect of its proposed decision or award. The tribunal shall consider any such comments and issue its decision or award not later than 45 days after the date the 60-day comment period expires.

(b) Subparagraph (a) shall not apply in any arbitration conducted pursuant to this Section for which an appeal has been made available pursuant to paragraph 12 or Annex 11-D.

12. If a separate, multilateral agreement enters into force between the Parties that establishes an appellate body for purposes of reviewing awards rendered by tribunals constituted pursuant to international trade or investment arrangements to hear investment disputes, the Parties shall strive to reach an agreement that would have such appellate body review awards rendered under Article 11.26 in arbitrations commenced after the multilateral agreement enters into force between the Parties.

ARTICLE 11.21: TRANSPARENCY OF ARBITRAL PROCEEDINGS

1. Subject to paragraphs 2, 3, and 4, the respondent shall, after receiving the following documents, promptly transmit them to the non-disputing Party and make them available to the public:

(a) the notice of intent;

(b) the notice of arbitration;

(c) pleadings, memorials, and briefs submitted to the tribunal by a disputing party and any written submissions submitted pursuant to Article 11.20.4 and 11.20.5 and Article 11.25;

(d) minutes or transcripts of hearings of the tribunal, where available; and

(e) orders, awards, and decisions of the tribunal.

2. The tribunal shall conduct hearings open to the public and shall determine, in consultation with the disputing parties, the appropriate logistical arrangements. However, any disputing party that intends to use information designated as protected information in a hearing shall so advise the tribunal. The tribunal shall make appropriate arrangements to protect the information from disclosure.

3. Nothing in this Section requires a respondent to disclose protected information or to furnish or allow access to information that it may withhold in accordance with Article 23.2 (Essential Security) or Article 23.4 (Disclosure of Information).

4. Any protected information that is submitted to the tribunal shall be protected from disclosure in accordance with the following procedures:

(a) Subject to subparagraph (d), neither the disputing parties nor the tribunal shall disclose to the non-disputing Party or to the public any protected information where the disputing party that provided the information clearly designates it in accordance with subparagraph (b);

(b) Any disputing party claiming that certain information constitutes protected information shall clearly designate the information at the time it is submitted to the tribunal;

(c) A disputing party shall, at the time it submits a document containing information claimed to be protected information, submit a redacted version of the document that does not contain the information. Only the redacted version shall be provided to the non-disputing Party and made public in accordance with paragraph 1;

(d) The tribunal shall decide any objection by a disputing party regarding the designation of information claimed to be protected information. If the tribunal determines that such information was not properly designated, the disputing party that submitted the information may (i) withdraw all or part of its submission containing such information, or (ii) agree to resubmit complete and redacted documents with corrected designations in accordance with the tribunal's determination and subparagraph (c). In either case, the other disputing party shall, whenever necessary, resubmit complete and redacted documents which either remove the information withdrawn under (i) by the disputing party that first submitted the information or redesignate the information consistent with the designation under (ii) of the disputing party that first submitted the information; and

(e) At the request of a disputing Party, the Joint Committee shall consider issuing a decision in writing regarding a determination by the tribunal that information claimed to be protected was not properly designated. If the Joint Committee issues a decision within 60 days of such a request, it shall be binding on the tribunal, and any decision or award issued by the tribunal must be consistent

with that decision. If the Joint Committee does not issue a decision within 60 days, the tribunal's determination shall remain in effect only if the non-disputing Party submits a written statement to the Joint Committee within that period that it agrees with the tribunal's determination.

5. Nothing in this Section requires a respondent to withhold from the public information required to be disclosed by its laws.

ARTICLE 11.22: GOVERNING LAW

1. Subject to paragraph 3, when a claim is submitted under Article 11.16.1(a)(i)(A) or Article 11.16.1(b)(i)(A), the tribunal shall decide the issues in dispute in accordance with this Agreement and applicable rules of international law.

2. Subject to paragraph 3 and the other terms of this Section, when a claim is submitted under Article 11.16.1(a)(i)(B) or (C), or Article 11.16.1(b)(i)(B) or (C), the tribunal shall apply:

(a) the rules of law specified in the pertinent investment authorization or investment agreement, or as the disputing parties may otherwise agree; or

(b) if the rules of law have not been specified or otherwise agreed,

(i) the law of the respondent, including its rules on the conflict of laws;[9] and

(ii) such rules of international law as may be applicable.

3 A decision of the Joint Committee declaring its interpretation of a provision of this Agreement under Article 22.2.3(d) (Joint Committee) shall be binding on a tribunal, and any decision or award issued by a tribunal must be consistent with that decision.

ARTICLE 11.23: INTERPRETATION OF ANNEXES

1. Where a respondent asserts as a defense that the measure alleged to be a breach is within the scope of an entry set out in Annex I or Annex II, the tribunal shall, on request of the respondent, request the interpretation of the Joint Committee on the issue. The Joint Committee shall submit in writing any decision declaring its interpretation under Article 22.2.3(d) (Joint Committee) to the tribunal within 60 days of delivery of the request.

2. A decision issued by the Joint Committee under paragraph 1 shall be binding on the tribunal, and any decision or award issued by the tribunal must be consistent with that decision. If the Joint Committee fails to issue such a decision within 60 days, the tribunal shall decide the issue.

ARTICLE 11.24: EXPERT REPORTS

Without prejudice to the appointment of other kinds of experts where authorized by the applicable arbitration rules, a tribunal, at the request of a disputing party or, unless the disputing parties disapprove, on its own initiative, may appoint one or more experts to report to it in writing on any factual issue concerning environmental, health, safety, or other scientific

[9] For purposes of clause (i), the **law of the respondent** means the law that a domestic court or tribunal of proper jurisdiction would apply in the same case.

matters raised by a disputing party in a proceeding, subject to such terms and conditions as the disputing parties may agree.

ARTICLE 11.25: CONSOLIDATION

1. Where two or more claims have been submitted separately to arbitration under Article 11.16.1 and the claims have a question of law or fact in common and arise out of the same events or circumstances, any disputing party may seek a consolidation order in accordance with the agreement of all the disputing parties sought to be covered by the order or the terms of paragraphs 2 through 10.

2. A disputing party that seeks a consolidation order under this Article shall deliver, in writing, a request to the Secretary-General and to all the disputing parties sought to be covered by the order and shall specify in the request:

(a) the names and addresses of all the disputing parties sought to be covered by the order;

(b) the nature of the order sought; and

(c) the grounds on which the order is sought.

3. Unless the Secretary-General finds within 30 days after receiving a request under paragraph 2 that the request is manifestly unfounded, a tribunal shall be established under this Article.

4. Unless all the disputing parties sought to be covered by the order otherwise agree, a tribunal established under this Article shall comprise three arbitrators:

(a) one arbitrator appointed by agreement of the claimants;

(b) one arbitrator appointed by the respondent; and

(c) the presiding arbitrator appointed by the Secretary-General, provided, however, that the presiding arbitrator shall not be a national of either Party.

5. If, within 60 days after the Secretary-General receives a request made under paragraph 2, the respondent fails or the claimants fail to appoint an arbitrator in accordance with paragraph 4, the Secretary-General, on the request of any disputing party sought to be covered by the order, shall appoint the arbitrator or arbitrators not yet appointed. If the respondent fails to appoint an arbitrator, the Secretary-General shall appoint a national of the disputing Party, and if the claimants fail to appoint an arbitrator, the Secretary-General shall appoint a national of the non-disputing Party.

6. Where a tribunal established under this Article is satisfied that two or more claims that have been submitted to arbitration under Article 11.16.1 have a question of law or fact in common, and arise out of the same events or circumstances, the tribunal may, in the interest of fair and efficient resolution of the claims, and after hearing the disputing parties, by order:

(a) assume jurisdiction over, and hear and determine together, all or part of the claims;

(b) assume jurisdiction over, and hear and determine one or more of the claims, the determination of which it believes would assist in the resolution of the others; or

(c) instruct a tribunal previously established under Article 11.19 to assume jurisdiction over, and hear and determine together, all or part of the claims, provided that:

(i) that tribunal, at the request of any claimant not previously a disputing party before that tribunal, shall be reconstituted with its original members, except that the arbitrator for the claimants shall be appointed pursuant to paragraphs 4(a) and 5; and

(ii) that tribunal shall decide whether any prior hearing shall be repeated.

7. Where a tribunal has been established under this Article, a claimant that has submitted a claim to arbitration under Article 11.16.1 and that has not been named in a request made under paragraph 2 may make a written request to the tribunal that it be included in any order made under paragraph 6, and shall specify in the request:

(a) the name and address of the claimant;

(b) the nature of the order sought; and

(c) the grounds on which the order is sought.

The claimant shall deliver a copy of its request to the Secretary-General.

8. A tribunal established under this Article shall conduct its proceedings in accordance with the UNCITRAL Arbitration Rules, except as modified by this Section.

9. A tribunal established under Article 11.19 shall not have jurisdiction to decide a claim, or a part of a claim, over which a tribunal established or instructed under this Article has assumed jurisdiction.

10. On application of a disputing party, a tribunal established under this Article, pending its decision under paragraph 6, may order that the proceedings of a tribunal established under Article 11.19 be stayed, unless the latter tribunal has already adjourned its proceedings.

ARTICLE 11.26: AWARDS

1. Where a tribunal makes a final award against a respondent, the tribunal may award, separately or in combination, only:

(a) monetary damages and any applicable interest; and

(b) restitution of property, in which case the award shall provide that the respondent may pay monetary damages and any applicable interest in lieu of restitution.

2. A tribunal may also award costs and attorney's fees in accordance with this Section and the applicable arbitration rules.

3. Subject to paragraph 1, where a claim is submitted to arbitration under Article 11.16.1(b):

(a) an award of restitution of property shall provide that restitution be made to the enterprise;

(b) an award of monetary damages and any applicable interest shall provide that the sum be paid to the enterprise; and

(c) the award shall provide that it is made without prejudice to any right that any person may have in the relief under applicable domestic law.

4. A tribunal may not award punitive damages.

5. An award made by a tribunal shall have no binding force except between the disputing parties and in respect of the particular case.

6. Subject to paragraph 7 and the applicable review procedure for an interim award, a disputing party shall abide by and comply with an award without delay.

7. A disputing party may not seek enforcement of a final award until:

(a) in the case of a final award made under the ICSID Convention,

(i) 120 days have elapsed from the date the award was rendered and no disputing party has requested revision or annulment of the award; or

(ii) revision or annulment proceedings have been completed; and

(b) in the case of a final award under the ICSID Additional Facility Rules, the UNCITRAL Arbitration Rules, or the rules selected pursuant to Article 11.16.3(d),

(i) 90 days have elapsed from the date the award was rendered and no disputing party has commenced a proceeding to revise, set aside, or annul the award; or

(ii) a court has dismissed or allowed an application to revise, set aside, or annul the award and there is no further appeal.

8. Each Party shall provide for the enforcement of an award in its territory.

9. If the respondent fails to abide by or comply with a final award, on delivery of a request by the non-disputing Party, a panel shall be established under Article 22.9 (Establishment of Panel). The requesting Party may seek in such proceedings:

(a) a determination that the failure to abide by or comply with the final award is inconsistent with the obligations of this Agreement; and

(b) in accordance with Article 22.11 (Panel Report), a recommendation that the respondent abide by or comply with the final award.

10. A disputing party may seek enforcement of an arbitration award under the ICSID Convention or the New York Convention regardless of whether proceedings have been taken under paragraph 9.

11. A claim that is submitted to arbitration under this Section shall be considered to arise out of a commercial relationship or transaction for purposes of Article I of the New York Convention.

ARTICLE 11.27: SERVICE OF DOCUMENTS

Delivery of notice and other documents on a Party shall be made to the place named for that Party in Annex 11-C.

Section C: Definitions

ARTICLE 11.28: DEFINITIONS

For purposes of this Chapter:

Centre means the International Centre for Settlement of Investment Disputes (ICSID) established by the ICSID Convention;

claimant means an investor of a Party that is a party to an investment dispute with the other Party;

disputing parties means the claimant and the respondent;

disputing party means either the claimant or the respondent;

enterprise means an enterprise as defined in Article 1.4 (Definitions), and a branch of an enterprise;

enterprise of a Party means an enterprise constituted or organized under the law of a Party, and a branch located in the territory of a Party and carrying out business activities there;

ICSID Additional Facility Rules means the *Rules Governing the Additional Facility for the Administration of Proceedings by the Secretariat of the International Centre for Settlement of Investment Disputes*;

ICSID Convention means the *Convention on the Settlement of Investment Disputes between States and Nationals of Other States*, done at Washington, March 18, 1965;

investment means every asset that an investor owns or controls, directly or indirectly, that has the characteristics of an investment, including such characteristics as the commitment of capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that an investment may take include:

(a) an enterprise;

(b) shares, stock, and other forms of equity participation in an enterprise;

(c) bonds, debentures, other debt instruments, and loans;[10]

(d) futures, options, and other derivatives;

(e) turnkey, construction, management, production, concession, revenue-sharing, and other similar contracts;

(f) intellectual property rights;

[10] Some forms of debt, such as bonds, debentures, and long-term notes, are more likely to have the characteristics of an investment, while other forms of debt are less likely to have such characteristics.

(g) licenses, authorizations, permits, and similar rights conferred pursuant to domestic law;[11] [12] and

(h) other tangible or intangible, movable or immovable property, and related property rights, such as leases, mortgages, liens, and pledges.[13]

For purposes of this Agreement, a claim to payment that arises solely from the commercial sale of goods and services is not an investment, unless it is a loan that has the characteristics of an investment.

investment agreement means a written agreement[14] between a national authority[15] of a Party and a covered investment or an investor of the other Party, on which the covered investment or the investor relies in establishing or acquiring a covered investment other than the written agreement itself, that grants rights to the covered investment or investor:

(a) with respect to natural resources that a national authority controls, such as for their exploration, extraction, refining, transportation, distribution, or sale;

(b) to supply services to the public on behalf of the Party, such as power generation or distribution, water treatment or distribution, or telecommunications; or

(c) to undertake infrastructure projects, such as the construction of roads, bridges, canals, dams, or pipelines, that are not for the exclusive or predominant use and benefit of the government;

investment authorization means an authorization that the foreign investment authority of a Party grants to a covered investment or an investor of the other Party;[16] [17]

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[11] Whether a particular type of license, authorization, permit, or similar instrument (including a concession, to the extent that it has the nature of such an instrument) has the characteristics of an investment depends on such factors as the nature and extent of the rights that the holder has under the law of the Party. Among the licenses, authorizations, permits, and similar instruments that do not have the characteristics of an investment are those that do not create any rights protected under domestic law. For greater certainty, the foregoing is without prejudice to whether any asset associated with the license, authorization, permit, or similar instrument has the characteristics of an investment.

[12] The term "investment" does not include an order or judgment entered in a judicial or administrative action.

[13] For greater certainty, market share, market access, expected gains, and opportunities for profit-making are not, by themselves, investments.

[14] "Written agreement" refers to an agreement in writing, executed by both parties, whether in a single instrument or in multiple instruments, that creates an exchange of rights and obligations, binding on both parties under the law applicable under Article 11.22.2. For greater certainty, (a) a unilateral act of an administrative or judicial authority, such as a permit, license, or authorization issued by a Party solely in its regulatory capacity, or a decree, order, or judgment, standing alone; and (b) an administrative or judicial consent decree or order, shall not be considered a written agreement.

[15] For purposes of this definition, **national authority** means an authority at the central level of government.

[16] For greater certainty, actions taken by a Party to enforce laws of general application, such as competition laws, are not encompassed within this definition.

[17] The Parties recognize that, as of the date of signature of this Agreement, neither Party has a foreign investment authority that grants investment authorizations.

investor of a non-Party means, with respect to a Party, an investor that attempts to make, is making, or has made an investment in the territory of that Party, that is not an investor of either Party;

investor of a Party means a Party or state enterprise thereof, or a national or an enterprise of a Party, that attempts to make, is making, or has made an investment in the territory of the other Party; provided, however, that a natural person who is a dual national shall be deemed to be exclusively a national of the State of his or her dominant and effective nationality;

New York Convention means the *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards*, done at New York, June 10, 1958;

non-disputing Party means the Party that is not a party to an investment dispute;

protected information means confidential business information or information that is privileged or otherwise protected from disclosure under a Party's law;

respondent means the Party that is a party to an investment dispute;

Secretary-General means the Secretary-General of ICSID; and

UNCITRAL Arbitration Rules means the arbitration rules of the United Nations Commission on International Trade Law.

ANNEX 11-A
CUSTOMARY INTERNATIONAL LAW

The Parties confirm their shared understanding that "customary international law" generally and as specifically referenced in Article 11.5 and Annex 11-B results from a general and consistent practice of States that they follow from a sense of legal obligation. With regard to Article 11.5, the customary international law minimum standard of treatment of aliens refers to all customary international law principles that protect the economic rights and interests of aliens.

ANNEX 11-B
EXPROPRIATION

The Parties confirm their shared understanding that:

1. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right in an investment.

2. Article 11.6.1 addresses two situations. The first is direct expropriation, where an investment is nationalized or otherwise directly expropriated through formal transfer of title or outright seizure.

3. The second situation addressed by Article 11.6.1 is indirect expropriation, where an action or a series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure.

(a) The determination of whether an action or a series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation, requires a case-by-case, fact-based inquiry that considers all relevant factors relating to the investment, including:

(i) the economic impact of the government action, although the fact that an action or a series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;

(ii) the extent to which the government action interferes with distinct, reasonable investment-backed expectations;[18] and

(iii) the character of the government action, including its objectives and context. Relevant considerations could include whether the government action imposes a special sacrifice on the particular investor or investment that exceeds what the investor or investment should be expected to endure for the public interest.

(b) Except in rare circumstances, such as, for example, when an action or a series of actions is extremely severe or disproportionate in light of its purpose or effect, non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives, such as public health, safety, the environment, and real estate price stabilization (through, for example, measures to improve the housing conditions for low-income households), do not constitute indirect expropriations.[19]

[18] For greater certainty, whether an investor's investment-backed expectations are reasonable depends in part on the nature and extent of governmental regulation in the relevant sector. For example, an investor's expectations that regulations will not change are less likely to be reasonable in a heavily regulated sector than in a less heavily regulated sector.

[19] For greater certainty, the list of "legitimate public welfare objectives" in subparagraph (b) is not exhaustive.

ANNEX 11-C
SERVICE OF DOCUMENTS ON A PARTY UNDER SECTION B

Korea

Notices and other documents in disputes under Section B shall be served on Korea by delivery to:

Office of International Legal Affairs
Ministry of Justice of the Republic of Korea
Government Complex, Gwacheon
Korea

United States

Notices and other documents in disputes under Section B shall be served on the United States by delivery to:

Executive Director (L/EX)
Office of the Legal Adviser
Department of State
Washington, D.C. 20520
United States of America

ANNEX 11-D
POSSIBILITY OF A BILATERAL APPELLATE MECHANISM

Within three years after the date this Agreement enters into force, the Parties shall consider whether to establish a bilateral appellate body or similar mechanism to review awards rendered under Article 11.26 in arbitrations commenced after they establish the appellate body or similar mechanism.

ANNEX 11-E
SUBMISSION OF A CLAIM TO ARBITRATION

Korea

1. Notwithstanding Article 11.18.2, an investor of the United States may not submit to arbitration under Section B a claim that Korea has breached an obligation under Section A either:

(a) on its own behalf under Article 11.16.1(a); or

(b) on behalf of an enterprise of Korea that is a juridical person that the investor owns or controls directly or indirectly under Article 11.16.1(b),

if the investor or the enterprise, respectively, has alleged that breach of an obligation under Section A in any proceedings before a court or administrative tribunal of Korea.

2. For greater certainty, where an investor of the United States or an enterprise of Korea that is a juridical person that the investor owns or controls directly or indirectly makes an allegation that Korea has breached an obligation under Section A before a court or administrative tribunal of Korea, that election shall be final, and the investor may not thereafter allege that breach, on its own behalf or on behalf of the enterprise, in an arbitration under Section B.

ANNEX 11-F
TAXATION AND EXPROPRIATION

The determination of whether a taxation measure, in a specific fact situation, constitutes an expropriation requires a case-by-case, fact-based inquiry that considers all relevant factors relating to the investment, including the factors listed in Annex 11-B and the following considerations:

(a) The imposition of taxes does not generally constitute an expropriation. The mere introduction of a new taxation measure or the imposition of a taxation measure in more than one jurisdiction in respect of an investment generally does not in and of itself constitute an expropriation;

(b) A taxation measure that is consistent with internationally recognized tax policies, principles, and practices should not constitute an expropriation. In particular, a taxation measure aimed at preventing the avoidance or evasion of taxation measures generally does not constitute an expropriation;

(c) A taxation measure that is applied on a non-discriminatory basis, as opposed to a taxation measure that is targeted at investors of a particular nationality or at specific taxpayers, is less likely to constitute an expropriation; and

(d) A taxation measure generally does not constitute an expropriation if it was already in force when the investment was made and information about the measure was publicly available.

ANNEX 11-G
TRANSFERS

1. Nothing in this Chapter, Chapter Twelve (Cross-Border Trade in Services), or Chapter Thirteen (Financial Services) shall be construed to prevent Korea from applying measures pursuant to Article 6 of the *Foreign Exchange Transactions Act*, provided that such measures:[20]

(a) are in effect for a period not to exceed one year; however, if extremely exceptional circumstances arise such that Korea seeks to extend such measures, Korea will coordinate in advance with the United States concerning the implementation of any proposed extension;

(b) are not confiscatory;

(c) do not constitute a dual or multiple exchange rate practice;

(d) do not otherwise interfere with investors' ability to earn a market rate of return in the territory of Korea on any restricted assets;[21]

(e) avoid unnecessary damage to the commercial, economic, or financial interests of the United States;

(f) are temporary and phased out progressively as the situation calling for imposition of such measures improves;

(g) are applied in a manner consistent with Articles 11.3, 12.2, and 13.2 (National Treatment) and Articles 11.4, 12.3, and 13.3 (Most-Favored-Nation Treatment) subject to the Schedules of Korea to Annex I, Annex II, and Annex III; and

(h) are promptly published by the Ministry of Finance and Economy or the Bank of Korea.

2. Paragraph 1 does not apply to measures that restrict:

(a) payments or transfers for current transactions, unless:

(i) the imposition of such measures complies with the procedures stipulated in the *Articles of Agreement of the International Monetary Fund*;[22] and

(ii) Korea coordinates any such measures in advance with the United States; or

(b) payments or transfers associated with foreign direct investment.

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[20] Korea shall endeavor to provide that such measures will be price-based.

[21] For greater certainty, the term "restricted assets" in subparagraph (d) refers only to assets invested in the territory of Korea by an investor of the United States that are restricted from being transferred out of the territory of Korea.

[22] **Current transactions** shall have the meaning set forth in Article 30(d) of the *Articles of Agreement of the International Monetary Fund* and, for greater certainty, shall include interest pursuant to a loan or bond on any restricted amortization payments coming due during the period that controls on capital transactions are applied.

CHAPTER TWELVE
CROSS-BORDER TRADE IN SERVICES

ARTICLE 12.1: SCOPE AND COVERAGE

1. This Chapter applies to measures adopted or maintained by a Party affecting cross-border trade in services by service suppliers of the other Party. Such measures include measures affecting:

(a) the production, distribution, marketing, sale, and delivery of a service;

(b) the purchase or use of, or payment for, a service;

(c) the access to and use of distribution, transport, or telecommunications networks and services in connection with the supply of a service;

(d) the presence in its territory of a service supplier of the other Party; and

(e) the provision of a bond or other form of financial security as a condition for the supply of a service.

2. For purposes of this Chapter, **measures adopted or maintained by a Party** means measures adopted or maintained by:

(a) central, regional, or local governments and authorities; and

(b) non-governmental bodies in the exercise of powers delegated by central, regional, or local governments or authorities.

3. Notwithstanding paragraph 1:

(a) Articles 12.4, 12.7, and 12.8 shall also apply to measures adopted or maintained by a Party affecting the supply of a service in its territory by a covered investment;[1] and

(b) Annex 12-B shall apply to measures adopted or maintained by a Party affecting the supply of express delivery services, including by a covered investment.[2]

4. Notwithstanding paragraph 1, this Chapter does not apply to:

(a) financial services as defined in Article 13.20 (Definitions), except that paragraph 3 shall apply where the financial service is supplied by a covered investment that is not a covered investment in a financial institution (as defined in Article 13.20) in the Party's territory;

(b) government procurement;

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[1] For greater certainty, the scope and coverage of application of Articles 12.4, 12.7, and 12.8 to measures adopted or maintained by a Party affecting the supply of a service in its territory by a covered investment is limited to the scope and coverage specified in Article 12.1 of this Chapter, subject to any applicable non-conforming measures and exceptions.

[2] For greater certainty, nothing in this Chapter, including paragraph 3 and Annex 12-B, is subject to investor-state dispute settlement under Section B (Investor-State Dispute Settlement) of Chapter Eleven (Investment).

(c) air services, including domestic and international air transportation services, whether scheduled or non-scheduled, and related services in support of air services, other than:

(i) aircraft repair and maintenance services during which an aircraft is withdrawn from service; and

(ii) specialty air services; or

(d) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance.

5. This Chapter does not impose any obligation on a Party with respect to a national of the other Party seeking access to its employment market, or employed on a permanent basis in its territory, and does not confer any right on that national with respect to that access or employment.

6. This Chapter does not apply to services supplied in the exercise of governmental authority in a Party's territory. A **service supplied in the exercise of governmental authority** means any service which is supplied neither on a commercial basis, nor in competition with one or more service suppliers.

7. Nothing in this Chapter or any other provision of this Agreement shall be construed to impose any obligation on a Party regarding its immigration measures, including admission or conditions of admission for temporary entry.[3]

ARTICLE 12.2: NATIONAL TREATMENT

1. Each Party shall accord to service suppliers of the other Party treatment no less favorable than that it accords, in like circumstances, to its own service suppliers.

2. The treatment to be accorded by a Party under paragraph 1 means, with respect to a regional level of government, treatment no less favorable than the most favorable treatment accorded, in like circumstances, by that regional level of government to service suppliers of the Party of which it forms a part.

ARTICLE 12.3: MOST-FAVORED-NATION TREATMENT[4]

Each Party shall accord to service suppliers of the other Party treatment no less favorable than that it accords, in like circumstances, to service suppliers of a non-Party.

ARTICLE 12.4: MARKET ACCESS

Neither Party may adopt or maintain, either on the basis of a regional subdivision or on the basis of its entire territory, measures that:

[3] For greater certainty, paragraph 7 does not limit the application of this Agreement to measures other than immigration measures that affect the supply of a service by a national of a Party in the territory of the other Party. The Parties shall consult regarding paragraph 7 within two years of the date this Agreement enters into force, and at two-year intervals afterward, unless the Parties otherwise agree.

[4] For greater certainty, nothing in Article 12.3 shall be interpreted as extending the scope and coverage of this Chapter.

(a) impose limitations on:

(i) the number of service suppliers, whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirement of an economic needs test;

(ii) the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;

(iii) the total number of service operations or the total quantity of services output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;[5] or

(iv) the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test; or

(b) restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service.

ARTICLE 12.5: LOCAL PRESENCE

Neither Party may require a service supplier of the other Party to establish or maintain a representative office or any form of enterprise, or to be resident, in its territory as a condition for the cross-border supply of a service.

ARTICLE 12.6: NON-CONFORMING MEASURES

1. Articles 12.2 through 12.5 do not apply to:

(a) any existing non-conforming measure that is maintained by a Party at:

(i) the central level of government, as set out by that Party in its Schedule to Annex I;

(ii) a regional level of government, as set out by that Party in its Schedule to Annex I; or

(iii) a local level of government;[6]

(b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

(c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Article 12.2, 12.3, 12.4, or 12.5.

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[5] Clause (iii) does not cover measures of a Party that limit inputs for the supply of services.

[6] For Korea, **local level of government** means a local government as defined in the *Local Autonomy Act*.

2. Articles 12.2 through 12.5 do not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors, or activities as set out in its Schedule to Annex II.

ARTICLE 12.7: DOMESTIC REGULATION

1. Where a Party requires authorization for the supply of a service, the Party's competent authorities shall, within a reasonable time after the submission of an application considered complete under its laws and regulations, inform the applicant of the decision concerning the application. At the request of the applicant, the Party's competent authorities shall provide, without undue delay, information concerning the status of the application. This obligation shall not apply to authorization requirements that a Party adopts or maintains with respect to sectors, sub-sectors, or activities as set out in its Schedule to Annex II.

2. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards, and licensing requirements do not constitute unnecessary barriers to trade in services, while recognizing the right to regulate and to introduce new regulations on the supply of services in order to meet national policy objectives, each Party shall endeavor to ensure, as appropriate for individual sectors, that such measures are:

(a) based on objective and transparent criteria, such as competence and the ability to supply the service; and

(b) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

3. If the results of the negotiations related to Article VI:4 of the GATS (or the results of any similar negotiations undertaken in other multilateral fora in which both Parties participate) enter into effect, this Article shall be amended, as appropriate, after consultations between the Parties, to bring those results into effect under this Agreement.[7]

ARTICLE 12.8: TRANSPARENCY IN DEVELOPING AND APPLYING REGULATIONS[8]

Further to Chapter Twenty-One (Transparency):

(a) Each Party shall establish or maintain appropriate mechanisms for responding to inquiries from interested persons regarding its regulations relating to the subject matter of this Chapter.

(b) If, consistent with paragraphs 2 and 3 of Article 21.1 (Publication), a Party does not provide advance notice of and opportunity for comment on regulations it proposes to adopt relating to the subject matter of this Chapter, it shall, to the extent possible, address in writing the reasons for not doing so.

(c) To the extent possible, each Party shall allow reasonable time between publication of final regulations relating to the subject matter of this Chapter and their effective date.

[7] For greater certainty, nothing in Article 12.7 prejudices either Party's position in any other forum with regard to matters covered by Article 12.7.

[8] For greater certainty, "regulations" includes regulations establishing or applying to licensing authorization or criteria at the central, regional, and local levels of government.

ARTICLE 12.9: RECOGNITION

1. For purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorization, licensing, or certification of services suppliers, and subject to the requirements of paragraph 5, a Party may recognize the education or experience obtained, requirements met, or licenses or certifications granted in a particular country. Such recognition, which may be achieved through harmonization or otherwise, may be based upon an agreement or arrangement with the country concerned or may be accorded autonomously.

2. Where a Party recognizes, autonomously or by agreement or arrangement, the education or experience obtained, requirements met, or licenses or certifications granted in the territory of a non-Party, nothing in Article 12.3 shall be construed to require the Party to accord such recognition to the education or experience obtained, requirements met, or licenses or certifications granted in the territory of the other Party.

3. On request of the other Party, a Party shall promptly provide information, including appropriate descriptions, concerning any recognition agreement or arrangement that the Party or relevant bodies in its territory has concluded.

4. A Party that is a party to an agreement or arrangement of the type referred to in paragraph 1, whether existing or future, shall afford adequate opportunity for the other Party, if the other Party is interested, to negotiate its accession to such an agreement or arrangement or to negotiate a comparable one with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that education, experience, licenses, or certifications obtained or requirements met in the other Party's territory should be recognized.

5. Neither Party may accord recognition in a manner that would constitute a means of discrimination between countries in the application of its standards or criteria for the authorization, licensing, or certification of services suppliers, or a disguised restriction on trade in services.

6. Annex 12-A applies to measures adopted or maintained by a Party relating to the licensing or certification of professional service suppliers as set out in that Annex.

ARTICLE 12.10: PAYMENTS AND TRANSFERS[9]

1. Each Party shall permit all transfers and payments relating to the cross-border supply of services to be made freely and without delay into and out of its territory.

2. Each Party shall permit such transfers and payments relating to the cross-border supply of services to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may prevent or delay a transfer or payment through the equitable, non-discriminatory, and good faith application of its laws relating to:

(a) bankruptcy, insolvency, or the protection of the rights of creditors;

(b) issuing, trading, or dealing in securities, futures, options, or derivatives;

[9] For greater certainty, Annex 11-G (Transfers) applies to Article 12.10.

(c) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;

(d) criminal or penal offences; or

(e) ensuring compliance with orders or judgments in judicial or administrative proceedings.

ARTICLE 12.11: DENIAL OF BENEFITS

1. A Party may deny the benefits of this Chapter to a service supplier of the other Party if the service supplier is an enterprise owned or controlled by persons of a non-Party, and the denying Party:

(a) does not maintain normal economic relations with the non-Party; or

(b) adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise.

2. A Party may deny the benefits of this Chapter to a service supplier of the other Party if the service supplier is an enterprise owned or controlled by persons of a non-Party or of the denying Party that has no substantial business activities in the territory of the other Party. If, before denying the benefits of this Chapter, the denying Party knows that the enterprise has no substantial business activities in the territory of the other Party and that persons of a non-Party, or of the denying Party, own or control the enterprise, the denying Party shall, to the extent practicable, notify the other Party before denying the benefits. If the denying Party provides such notice, it shall consult with the other Party at the other Party's request.

ARTICLE 12.12: SPECIFIC COMMITMENTS

1. Annex 12-B sets out specific commitments with regard to the supply of express delivery services.

2. Annex 12-C sets out specific commitments with regard to consultations regarding non-conforming measures adopted or maintained by a regional level of government.

ARTICLE 12.13: DEFINITIONS

For purposes of this Chapter:

cross-border trade in services or **cross-border supply of services** means the supply of a service:

(a) from the territory of one Party into the territory of the other Party;

(b) in the territory of one Party by a person of that Party to a person of the other Party; or

(c) by a national of a Party in the territory of the other Party;

but does not include the supply of a service in the territory of a Party by a covered investment;

enterprise means an "enterprise" as defined in Article 1.4 (Definitions), and a branch of an enterprise;

enterprise of a Party means an enterprise organized or constituted under the laws of a Party, and a branch located in the territory of a Party and carrying out business activities there;

professional services means services, the supply of which requires specialized post-secondary education, or equivalent training or experience or examination, and for which the right to practice is granted or restricted by a Party, but does not include services supplied by trades-persons or vessel and aircraft crew members;

service supplier of a Party means a person of that Party that seeks to supply or supplies a service;[10] and

specialty air services means any non-transportation air services, such as aerial fire-fighting, sightseeing, spraying, surveying, mapping, photography, parachute jumping, glider towing, and helicopter-lift for logging and construction, and other airborne agricultural, industrial, and inspection services.

[10] For purposes of Articles 12.2 and 12.3, "service suppliers" has the same meaning as "services and service suppliers" as used in Articles II and XVII of GATS.

ANNEX 12-A
PROFESSIONAL SERVICES

1. On request of the other Party, a Party shall provide information concerning standards and criteria for the licensing and certification of professional services suppliers, including information concerning the appropriate regulatory or other body to consult regarding these standards and criteria. These standards and criteria include requirements regarding education, examinations, experience, conduct and ethics, professional development and re-certification, scope of practice, local knowledge, and consumer protection.

2. Where the Parties agree, each Party shall encourage the relevant bodies in its territory to develop mutually acceptable standards and criteria for licensing and certification, to provide recommendations to the Joint Committee on mutual recognition, and to develop procedures for the temporary licensing arrangements of professional service suppliers of the other Party with respect to professional services sectors or subsectors mutually agreed by the Parties. These sectors or subsectors may include those listed in Appendix 12-A-1.

3. The Parties hereby establish a Professional Services Working Group, comprising representatives of each Party, to facilitate the activities set out in paragraphs 1 and 2. The Working Group shall meet within one year after the date this Agreement enters into force unless the Parties otherwise agree.

4. The Working Group should consider, for professional services generally and, as appropriate, for individual professional services, the following matters:

(a) procedures for fostering the development of mutual recognition arrangements between relevant professional bodies of the Parties;

(b) the feasibility of developing model procedures for the licensing and certification of professional services suppliers;

(c) measures inconsistent with Article 12.2 or 12.4 maintained at the regional level of government that would prevent the development of a mutual recognition arrangement or prevent a service supplier of a Party from receiving the benefits of such an arrangement; and

(d) other issues of mutual interest relating to the supply of professional services.

5. The Working Group shall consider, as appropriate, relevant bilateral, plurilateral, and multilateral agreements relating to professional services.

6. The Working Group shall report to the Joint Committee on its progress, including with respect to any recommendation for initiatives to promote mutual recognition of standards and criteria and temporary licensing, and on the further direction of its work, no later than two years after the date this Agreement enters into force.

7. On receipt of a recommendation referred to in paragraphs 2 and 6, the Joint Committee shall review the recommendation within a reasonable time to determine whether it is consistent with this Agreement. Based on the results of that review and as otherwise appropriate, each Party shall work with and encourage its respective relevant bodies to implement the recommendation within a mutually agreed time.

8. The Joint Committee shall review the implementation of this Annex at least once every three years.

APPENDIX 12-A-1
SECTORS FOR MUTUAL RECOGNITION AND TEMPORARY LICENSING

1. Engineering Services
2. Architectural Services
3. Veterinary Services

ANNEX 12-B
EXPRESS DELIVERY SERVICES

1. For purposes of this Agreement, **express delivery services** means the collection, transport, and delivery, of documents, printed matter, parcels, goods, or other items on an expedited basis while tracking and maintaining control of these items throughout the supply of the service.[11]

2. The Parties confirm their desire to maintain at least the level of market openness for express delivery services that is in existence on the date this Agreement is signed. If a Party considers that the other Party is not maintaining such level of access, it may request consultations. The other Party shall afford adequate opportunity for consultations and, to the extent possible, shall provide information in response to inquiries regarding the level of access and any related matter.

3. Each Party shall ensure that, where a Party's monopoly supplier of postal services competes, either directly or through an affiliated company, in the supply of express delivery services outside the scope of its monopoly rights, that supplier does not abuse its monopoly position to act in the territory of the Party in a manner inconsistent with the Party's obligations under Article 11.3 (National Treatment), Article 11.4 (Most-Favored-Nation Treatment), Article 12.2, 12.3, or 12.4, or Article 16.2 (Designated Monopolies). Further to Article 1.2 (Relation to Other Agreements), the Parties also reaffirm their rights and obligations under Article VIII of GATS with respect to express delivery services.[12]

4. Each Party confirms its intention to prevent revenues derived from monopoly postal services from being directed to confer an advantage to its own or any other competitive supplier's express delivery services.[13]

5 For greater certainty, this Annex does not limit a Party's right to adopt or maintain a measure outside the scope of this Chapter or a measure regarding transportation services as set out in a Party's Schedule to Annex I or II.

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[11] For greater certainty, "express delivery services" does not include:

(a) for the United States, delivery of letters subject to the *Private Express Statutes* (18 U.S.C. 1693 *et seq.*, 39 U.S.C. 601 *et seq.*), but does include delivery of letters subject to the exceptions to, or suspensions promulgated under, those statutes, which permit private delivery of extremely urgent letters; and

(b) for Korea, collecting, processing, and delivering letters for which exclusive rights are reserved for the Korean Postal Authority (KPA) under the *Postal Service Act*, but does include collecting, processing, and delivering commercial documents subject to Article 3 of the *Enforcement Decree of the Postal Services Act*.

[12] Neither paragraph 3 nor Article 16.2.1(d) (Designated Monopolies) shall be construed to require a Party to afford a private express delivery service supplier rights of access to the postal network of its monopoly supplier of postal services.

[13] For greater certainty, paragraph 4 shall not be construed to require a Party to amend relevant existing laws and regulations or to prevent KPA or the U.S. Postal Service from supplying any services.

ANNEX 12-C
CONSULTATIONS REGARDING NON-CONFORMING MEASURES MAINTAINED BY A REGIONAL LEVEL OF GOVERNMENT

If a Party considers that an Annex I non-conforming measure applied by a regional level of government of the other Party creates a material impediment to a service supplier of the Party, an investor of the Party, or a covered investment, it may request consultations with regard to that measure. The Parties shall enter into consultations with a view to exchanging information on the operation of the measure and to considering whether further steps are necessary and appropriate.

CHAPTER THIRTEEN
FINANCIAL SERVICES

ARTICLE 13.1: SCOPE AND COVERAGE

1. This Chapter applies to measures adopted or maintained by a Party relating to:

   (a) financial institutions of the other Party;

   (b) investors of the other Party, and investments of such investors, in financial institutions in the Party's territory; and

   (c) cross-border trade in financial services.

2. Chapters Eleven (Investment) and Twelve (Cross-Border Trade in Services) apply to measures described in paragraph 1 only to the extent that these Chapters or Articles of these Chapters are incorporated into this Chapter.

   (a) Articles 11.6 (Expropriation and Compensation), 11.7 (Transfers), 11.10 (Investment and Environment), 11.11 (Denial of Benefits), 11.13 (Special Formalities and Information Requirements), and 12.11 (Denial of Benefits) are hereby incorporated into and made part of this Chapter.

   (b) Section B (Investor-State Dispute Settlement) of Chapter Eleven (Investment) is hereby incorporated into and made part of this Chapter solely for claims that a Party has breached Article 11.6, 11.7, 11.11, or 11.13 as incorporated into this Chapter.

   (c) Article 12.10 (Payments and Transfers) is incorporated into and made part of this Chapter to the extent that cross-border trade in financial services is subject to obligations under Article 13.5.

3. This Chapter does not apply to measures adopted or maintained by a Party relating to:

   (a) activities or services forming part of a public retirement plan or statutory system of social security; or

   (b) activities or services conducted for the account or with the guarantee or using the financial resources of the Party, including its public entities,

except that this Chapter shall apply to the extent that a Party allows any of the activities or services referred to in subparagraph (a) or (b) to be conducted by its financial institutions in competition with a public entity or a financial institution.

4. This Chapter does not apply to laws, regulations, or requirements governing the procurement by government agencies of financial services purchased for governmental purposes and not with a view to commercial resale or use in the supply of services for commercial sale.

ARTICLE 13.2: NATIONAL TREATMENT

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords to its own investors, in like circumstances, with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other

disposition of financial institutions and investments in financial institutions in its territory.

2. Each Party shall accord to financial institutions of the other Party and to investments of investors of the other Party in financial institutions treatment no less favorable than that it accords to its own financial institutions, and to investments of its own investors in financial institutions, in like circumstances, with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of financial institutions and investments.

3. For purposes of the national treatment obligations in Article 13.5.1, a Party shall accord to cross-border financial service suppliers of the other Party treatment no less favorable than that it accords to its own financial service suppliers, in like circumstances, with respect to the supply of the relevant service.

ARTICLE 13.3: MOST-FAVORED-NATION TREATMENT

Each Party shall accord to investors of the other Party, financial institutions of the other Party, investments of investors in financial institutions, and cross-border financial service suppliers of the other Party treatment no less favorable than that it accords to the investors, financial institutions, investments of investors in financial institutions, and cross-border financial service suppliers of a non-Party, in like circumstances.

ARTICLE 13.4: MARKET ACCESS FOR FINANCIAL INSTITUTIONS

A Party shall not adopt or maintain, with respect to financial institutions of the other Party or investors of the other Party seeking to establish such institutions, either on the basis of a regional subdivision or on the basis of its entire territory, measures that:

(a) impose limitations on:

(i) the number of financial institutions whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirements of an economic needs test;

(ii) the total value of financial service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;

(iii) the total number of financial service operations or on the total quantity of financial services output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;[1] or

(iv) the total number of natural persons that may be employed in a particular financial service sector or that a financial institution may employ and who are necessary for, and directly related to, the supply of a specific financial service in the form of numerical quotas or the requirement of an economic needs test; or

(b) restrict or require specific types of legal entity or joint venture through which a financial institution may supply a service.

ARTICLE 13.5: CROSS-BORDER TRADE

[1] Clause (iii) does not cover measures of a Party which limit inputs for the supply of financial services.

1. Each Party shall permit, under terms and conditions that accord national treatment, cross-border financial service suppliers of the other Party to supply the services specified in Annex 13-A.

2. Each Party shall permit persons located in its territory, and its nationals wherever located, to purchase financial services from cross-border financial service suppliers of the other Party located in the territory of the other Party. This obligation does not require a Party to permit such suppliers to do business or solicit in its territory. Each Party may define "doing business" and "solicitation" for purposes of this obligation, provided that those definitions are not inconsistent with paragraph 1.

3. Without prejudice to other means of prudential regulation of cross-border trade in financial services, a Party may require the registration of cross-border financial service suppliers of the other Party and of financial instruments.

ARTICLE 13.6: NEW FINANCIAL SERVICES[2]

Each Party shall permit a financial institution of the other Party to supply any new financial service that the Party would permit its own financial institutions, in like circumstances, to supply without additional legislative action by the Party. Notwithstanding Article 13.4(b), a Party may determine the institutional and juridical form through which the new financial service may be supplied and may require authorization for the supply of the service. Where a Party requires a financial institution to obtain authorization to supply a new financial service, the Party shall decide within a reasonable time whether to issue the authorization and the authorization may be refused only for prudential reasons.

ARTICLE 13.7: TREATMENT OF CERTAIN INFORMATION

Nothing in this Chapter requires a Party to furnish or allow access to:

(a) information related to the financial affairs and accounts of individual customers of financial institutions or cross-border financial service suppliers; or

(b) any confidential information the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or prejudice legitimate commercial interests of particular enterprises.

ARTICLE 13.8: SENIOR MANAGEMENT AND BOARDS OF DIRECTORS

1. A Party may not require financial institutions of the other Party to engage individuals of any particular nationality as senior managerial or other essential personnel.

2. A Party may not require that more than a minority of the board of directors of a financial institution of the other Party be composed of nationals of the Party, persons residing in the territory of the Party, or a combination thereof.

ARTICLE 13.9: NON-CONFORMING MEASURES

[2] The Parties understand that nothing in Article 13.6 prevents a financial institution of a Party from applying to the other Party to request that it authorize the supply of a financial service that is supplied in neither Party's territory. Such application shall be subject to the law of the Party to which the application is made and, for greater certainty, shall not be subject to the obligations of Article 13.6.

1. Articles 13.2 through 13.5 and Article 13.8 do not apply to:

(a) any existing non-conforming measure that is maintained by a Party at

(i) the central level of government, as set out by that Party in Section A of its Schedule to Annex III,

(ii) a regional level of government, as set out by that Party in Section A of its Schedule to Annex III, or

(iii) a local level of government;[3]

(b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

(c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Article 13.2, 13.3, 13.4, or 13.8.[4]

2. Articles 13.2 through 13.5 and Article 13.8 do not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out by that Party in Section B of its Schedule to Annex III.

3. A non-conforming measure set out in an entry in a Party's Schedule to Annex I or II as not subject to Article 11.3 (National Treatment), 11.4 (Most-Favored-Nation Treatment), 12.2 (National Treatment), or 12.3 (Most-Favored-Nation Treatment), shall be treated as a non-conforming measure not subject to Article 13.2 or 13.3, as the case may be, to the extent that the measure, sector, subsector, or activity set out in the entry is covered by this Chapter.

ARTICLE 13.10: EXCEPTIONS

1. Notwithstanding any other provision of this Chapter or Chapter Eleven (Investment), Fourteen (Telecommunications), including specifically Article 14.23 (Relation to Other Chapters), or Fifteen (Electronic Commerce), and, in addition, Article 12.1.3 (Scope and Coverage) with respect to the supply of financial services in the territory of a Party by a covered investment, a Party shall not be prevented from adopting or maintaining measures for prudential reasons,[5] including for the protection of investors, depositors, policy holders, or persons to whom a fiduciary duty is owed by a financial institution or cross-border financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of this Agreement referred to in this paragraph, they shall not be used as a means of avoiding the Party's commitments or obligations under such provisions.

2. Nothing in this Chapter or Chapter Eleven (Investment), Fourteen (Telecommunications), including specifically Article 14.23 (Relation to Other Chapters), or

[3] For Korea, **local level of government** means a local government as defined in the *Local Autonomy Act*.

[4] For greater certainty, Article 13.5 applies to an amendment to any non-conforming measure referred to in subparagraph (a) only to the extent that the amendment decreases the conformity of the measure, as it existed on the date of entry into force of the Agreement, with Article 13.5.

[5] It is understood that the term "prudential reasons" includes the maintenance of the safety, soundness, integrity, or financial responsibility of individual financial institutions or cross-border financial service suppliers.

Fifteen (Electronic Commerce), and, in addition, Article 12.1.3 (Scope and Coverage) with respect to the supply of financial services in the territory of a Party by a covered investment, applies to non-discriminatory measures of general application taken by any public entity in pursuit of monetary and related credit policies or exchange rate policies. This paragraph shall not affect a Party's obligations under Article 11.8 (Performance Requirements) with respect to measures covered by Chapter Eleven or under Article 11.7 (Transfers) or 12.10 (Payments and Transfers).

3. Notwithstanding Articles 11.7 (Transfers) and 12.10 (Payments and Transfers), as incorporated into this Chapter, a Party may prevent or limit transfers by a financial institution or cross-border financial service supplier to, or for the benefit of, an affiliate of or person related to such institution or supplier, through the equitable, non-discriminatory, and good faith application of measures relating to maintenance of the safety, soundness, integrity, or financial responsibility of financial institutions or cross-border financial service suppliers. This paragraph does not prejudice any other provision of this Agreement that permits a Party to restrict transfers.

4. For greater certainty, nothing in this Chapter shall be construed to prevent a Party from adopting or enforcing measures necessary to secure compliance with laws or regulations that are not inconsistent with this Chapter, including those relating to the prevention of deceptive and fraudulent practices or to deal with the effects of a default on financial services contracts, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where like conditions prevail, or a disguised restriction on investment in financial institutions or cross-border trade in financial services.

ARTICLE 13.11: TRANSPARENCY

1. The Parties recognize that transparent regulations and policies governing the activities of financial institutions and cross-border financial service suppliers are important in facilitating access of foreign financial institutions and foreign cross-border financial service suppliers to, and their operations in, each other's markets. Each Party commits to promote regulatory transparency in financial services.

2. Each Party shall ensure that all measures of general application to which this Chapter applies are administered in a reasonable, objective, and impartial manner.

3. In lieu of paragraphs 2 through 4 of Article 21.1 (Publication), each Party, to the extent practicable:

(a) shall publish in advance any regulations of general application relating to the subject matter of this Chapter that it proposes to adopt and the purpose of the regulation;

(b) shall provide interested persons and the other Party a reasonable opportunity to comment[6] on such proposed regulations;[7] and

[6] For greater certainty, when a Party publishes regulations in advance as described in subparagraph (a), the Party shall provide an address, whether electronic or otherwise, to which interested persons and the other Party may send their comments.

[7] Further to subparagraph (b), the FSS shall continue its current practice of providing a period for interested persons and the other Party to comment on its proposed measures of general application, including the *Detailed Enforcement Rules*, that is at least as long as the period for commenting on proposed regulations under Korea's *Administrative Procedures Act* and related regulations.

(c) should at the time it adopts final regulations, address in writing substantive comments received from interested persons with respect to the proposed regulations.

4. To the extent practicable, each Party should allow reasonable time between publication of final regulations of general application and their effective date.

5. Each Party shall ensure that the rules of general application adopted or maintained by self-regulatory organizations of the Party are promptly published or otherwise made available in such a manner as to enable interested persons to become acquainted with them.

6. Each Party shall maintain or establish appropriate mechanisms for responding to inquiries from interested persons regarding measures of general application covered by this Chapter.

7. Each Party's regulatory authorities shall make publicly available the requirements, including any documentation required, for completing applications relating to the supply of financial services.

8. On the request of an applicant, a Party's regulatory authority shall inform the applicant of the status of its application. If the authority requires additional information from the applicant, it shall notify the applicant without undue delay.

9. A Party's regulatory authority shall make an administrative decision on a completed application of an investor in a financial institution, a financial institution, or a cross-border financial service supplier of the other Party relating to the supply of a financial service within 120 days, and shall promptly notify the applicant of the decision. An application shall not be considered complete until all relevant hearings are held and all necessary information is received. Where it is not practicable for a decision to be made within 120 days, the regulatory authority shall notify the applicant without undue delay and shall endeavor to make the decision within a reasonable time thereafter.

10. On the request of an unsuccessful applicant, a regulatory authority that has denied an application shall, to the extent practicable, inform the applicant of the reasons for denial of the application.

ARTICLE 13.12: SELF-REGULATORY ORGANIZATIONS[8]

Where a Party requires a financial institution or a cross-border financial service supplier of the other Party to be a member of, participate in, or have access to, a self-regulatory organization to provide a financial service in or into the territory of that Party, the Party shall ensure that the self-regulatory organization observes the obligations of Articles 13.2 and 13.3.

ARTICLE 13.13: PAYMENT AND CLEARING SYSTEMS

Under terms and conditions that accord national treatment, each Party shall grant financial institutions of the other Party established in its territory access to payment and clearing systems operated by public entities, and to official funding and refinancing facilities available in the normal course of ordinary business. This Article is not intended to confer

[8] For greater certainty, an organization is subject to Article 13.12 to the extent that membership or participation in or access to the organization is required to supply a financial service.

access to the Party's lender of last resort facilities.

ARTICLE 13.14: RECOGNITION

1. A Party may recognize prudential measures of a non-Party in the application of measures covered by this Chapter. Such recognition may be:

(a) accorded autonomously;

(b) achieved through harmonization or other means; or

(c) based on an agreement or arrangement with the non-Party.

2. A Party according recognition of prudential measures under paragraph 1 shall provide adequate opportunity to the other Party to demonstrate that circumstances exist in which there are or would be equivalent regulation, oversight, implementation of regulation, and, if appropriate, procedures concerning the sharing of information between the Parties.

3. Where a Party accords recognition of prudential measures under paragraph 1(c) and the circumstances described in paragraph 2 exist, the Party shall provide adequate opportunity to the other Party to negotiate accession to the agreement or arrangement, or to negotiate a comparable agreement or arrangement.

ARTICLE 13.15: SPECIFIC COMMITMENTS

Annex 13-B sets out certain specific commitments by each Party.

ARTICLE 13.16: FINANCIAL SERVICES COMMITTEE

1. The Parties hereby establish a Financial Services Committee. The principal representative of each Party shall be an official of the Party's authority responsible for financial services set out in Annex 13-C.

2. The Committee shall:

(a) supervise the implementation of this Chapter and its further elaboration;

(b) consider issues regarding financial services that are referred to it by a Party; and

(c) participate in the dispute settlement procedures in accordance with Article 13.19.

3. The Committee shall meet annually, or as otherwise agreed, to assess the functioning of this Agreement as it applies to financial services. The Committee shall inform the Joint Committee of the results of each of its meetings.

ARTICLE 13.17: CONSULTATIONS

1. A Party may request consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall give sympathetic consideration to the request. The Parties shall report the results of their consultations to the Committee.

2. Consultations under this Article shall include officials of the authorities specified in Annex 13-C.

ARTICLE 13.18: DISPUTE SETTLEMENT

1. Section B (Dispute Settlement Proceedings) of Chapter Twenty-Two (Institutional Provisions and Dispute Settlement) applies as modified by this Article to the settlement of disputes arising under this Chapter.

2. When a Party claims that a dispute arises under this Chapter, Article 22.9 (Establishment of Panel) shall apply, except that:

(a) where the Parties so agree, the panel shall be composed entirely of panelists meeting the qualifications in paragraph 3; and

(b) in any other case,

(i) each Party may select panelists meeting the qualifications set out in paragraph 3 or in Article 22.9.4, and

(ii) if the Party complained against invokes Article 13.10, the chair of the panel shall meet the qualifications set out in paragraph 3, unless the Parties otherwise agree.

3. Financial services panelists shall:

(a) have expertise or experience in financial services law or practice, which may include the regulation of financial institutions;

(b) be chosen strictly on the basis of objectivity, reliability, and sound judgment;

(c) be independent of, and not be affiliated with or take instructions from, a disputing Party; and

(d) comply with the code of conduct to be established by the Joint Committee.

4. Notwithstanding Article 22.13 (Non-Implementation), where a panel finds a measure to be inconsistent with this Agreement and the measure under dispute affects:

(a) only the financial services sector, the complaining Party may suspend benefits only in the financial services sector;

(b) the financial services sector and any other sector, the complaining Party may suspend benefits in the financial services sector that have an effect equivalent to the effect of the measure in the Party's financial services sector; or

(c) only a sector other than the financial services sector, the complaining Party may not suspend benefits in the financial services sector.

ARTICLE 13.19: INVESTMENT DISPUTES IN FINANCIAL SERVICES

1. Where an investor of a Party submits a claim to arbitration under Section B (Investor-State Dispute Settlement) of Chapter Eleven (Investment), and the respondent invokes Article 13.10 as a defense, the following provisions shall apply:

(a) The respondent shall, within 120 days of the date the claim is submitted to arbitration under Section B of Chapter Eleven, submit in writing to the Financial Services Committee a request for a joint determination on the issue of whether and to what extent Article 13.10 is a valid defense to the claim. The respondent shall promptly provide the tribunal, if constituted, a copy of such request. The arbitration may proceed with respect to the claim only as provided in subparagraph (d).

(b) The Committee shall attempt in good faith to make a determination as described in subparagraph (a). Any such determination shall be transmitted promptly to the disputing parties and, if constituted, to the tribunal. The determination shall be binding on the tribunal.

(c) If the Committee, within 60 days of the date by which it has received the respondent's written request for a determination under subparagraph (a), has not made a determination as described in that subparagraph, the tribunal shall decide the issue left unresolved by the Committee. The provisions of Section B of Chapter Eleven shall apply, except as modified by this subparagraph.

(i) In the appointment of all arbitrators not yet appointed to the tribunal, each disputing party shall take appropriate steps to ensure that the tribunal has expertise or experience as described in Article 13.18.3(a). The expertise or experience of particular candidates with respect to financial services shall be taken into account to the greatest extent possible in the appointment of the presiding arbitrator.

(ii) If, prior to the submission of the request for a determination in conformance with subparagraph (a), the presiding arbitrator has been appointed pursuant to Article 11.19.3 (Selection of Arbitrators), such arbitrator shall be replaced upon the request of either disputing party and the tribunal shall be reconstituted consistent with clause (i). If, within 30 days of the date the arbitration proceedings are resumed under subparagraph (d), the disputing parties have not agreed on the appointment of a new presiding arbitrator, the Secretary-General, on the request of a disputing party, shall appoint the presiding arbitrator consistent with clause (i).

(iii) The Party of the claimant may make oral and written submissions to the tribunal regarding the issue of whether and to what extent Article 13.10 is a valid defense to the claim. Unless it makes such a submission, the Party of the claimant shall be presumed, for purposes of the arbitration, to take a position on Article 13.10 not inconsistent with that of the respondent.

(d) The arbitration referred to in subparagraph (a) may proceed with respect to the claim:

(i) ten days after the date the determination of the Committee has been received by the disputing parties and, if constituted, the tribunal; or

(ii) ten days after the expiration of the 60-day period extended to the Committee in subparagraph (c).

2. The definitions of the following terms set out in Article 11.28 (Definitions) are incorporated into this Article, *mutatis mutandis*: claimant, disputing parties, disputing party, respondent, and Secretary-General.

ARTICLE 13.20: DEFINITIONS

For purposes of this Chapter:

cross-border financial service supplier of a Party means a person of a Party that is engaged in the business of supplying a financial service within the territory of the Party and that seeks to supply or supplies a financial service through the cross-border supply of such services;

cross-border trade in financial services or **cross-border supply of financial services** means the supply of a financial service:

(a) from the territory of one Party into the territory of the other Party;

(b) in the territory of one Party by a person of that Party to a person of the other Party; or

(c) by a national of one Party in the territory of the other Party,

but does not include the supply of a financial service in the territory of a Party by an investment in that territory;

financial institution means any financial intermediary or other enterprise that is authorized to do business and regulated or supervised as a financial institution under the law of the Party in whose territory it is located;

financial institution of the other Party means a financial institution, including a branch, located in the territory of a Party that is controlled by persons of the other Party;

financial service means any service of a financial nature. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance), as well as services incidental or auxiliary to a service of a financial nature. Financial services include the following activities:

Insurance and insurance-related services

(a) Direct insurance (including co-insurance):

(i) life,

(ii) non-life;

(b) Reinsurance and retrocession;

(c) Insurance intermediation, such as brokerage and agency; and

(d) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment, and claim settlement services.

Banking and other financial services (excluding insurance)

(e) Acceptance of deposits and other repayable funds from the public;

(f) Lending of all types, including consumer credit, mortgage credit, factoring, and financing of commercial transactions;

(g) Financial leasing;

(h) All payment and money transmission services, including credit, charge and debit cards, travelers checks, and bankers drafts;

(i) Guarantees and commitments;

(j) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market, or otherwise, the following:

(i) money market instruments (including checks, bills, certificates of deposits);

(ii) foreign exchange;

(iii) derivative products including, but not limited to, futures and options;

(iv) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;

(v) transferable securities;

(vi) other negotiable instruments and financial assets, including bullion;

(k) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

(l) Money broking;

(m) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository, and trust services;

(n) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(o) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(p) Advisory, intermediation, and other auxiliary financial services on all the activities listed in subparagraphs (e) through (o), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;

financial service supplier of a Party means a person of a Party that is engaged in the business of supplying a financial service within the territory of that Party;

FSS means the Financial Supervisory Service[9] established under Korea's *Act on the Establishment, etc. of Financial Supervisory Organizations*;

investment means "investment" as defined in Article 11.28 (Definitions), except that, with respect to "loans" and "debt instruments" referred to in that Article:

(a) a loan to or debt instrument issued by a financial institution is an investment only where it is treated as regulatory capital by the Party in whose territory the financial institution is located; and

(b) a loan granted by or debt instrument owned by a financial institution, other than a loan to or debt instrument issued by a financial institution referred to in subparagraph (a), is not an investment;

for greater certainty, a loan granted by or debt instrument owned by a cross-border financial service supplier, other than a loan to or debt instrument issued by a financial institution, is an investment for purposes of Chapter Eleven (Investment), if such loan or debt instrument meets the criteria for investments set out in Article 11.28 (Definitions);

investor of a Party means a Party or state enterprise thereof, or a person of a Party, that attempts to make, is making, or has made an investment in the territory of the other Party; provided, however, that a natural person who is a dual national shall be deemed to be exclusively a national of the State of his or her dominant and effective nationality;

new financial service means a financial service not supplied in the Party's territory that is supplied within the territory of the other Party, and includes any new form of delivery of a financial service or the sale of a financial product that is not sold in the Party's territory;

person of a Party means "person of a Party" as defined in Article 1.4 (Definitions) and, for greater certainty, does not include a branch of an enterprise of a non-Party;

public entity means a central bank or monetary authority of a Party, or any financial institution owned or controlled by a Party; for purposes of Chapter Sixteen (Competition-Related Matters), a central bank or monetary authority of a Party, or any financial institution that performs a financial regulatory function and is owned or controlled by a Party,[10] shall not be considered a designated monopoly or a state enterprise; and

self-regulatory organization means any non-governmental body, including any securities or futures exchange or market, clearing agency, or other organization or association, that exercises regulatory or supervisory authority over financial service suppliers or financial institutions, by statute or delegation from central, regional, or local governments or authorities; for purposes of Chapter Sixteen (Competition-Related Matters), a self-regulatory organization shall not be considered a designated monopoly.

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[9] For greater certainty, Korea shall ensure that the FSS complies with Korea's obligations under this Agreement.

[10] The Korea Deposit Insurance Corporation of Korea and the Federal Deposit Insurance Corporation of the United States shall be deemed to be within the definition of public entity for purposes of Chapter Sixteen (Competition-Related Matters).

ANNEX 13-A
CROSS-BORDER TRADE

UNITED STATES

Insurance and insurance-related services

1. Article 13.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services in Article 13.20 with respect to:

(a) insurance of risks relating to:

(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and

(ii) goods in international transit; and

(b) reinsurance and retrocession, services auxiliary to insurance as referred to in subparagraph (d) of the definition of financial service in Article 13.20, and insurance intermediation such as brokerage and agency as referred to in subparagraph (c) of the definition of financial service in Article 13.20.

2. Article 13.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services in Article 13.20 with respect to insurance services.

Banking and other financial services (excluding insurance)

3. Article 13.5.1 applies only with respect to:

(a) the provision and transfer of financial information and financial data processing and related software as referred to in subparagraph (o) of the definition of financial service in Article 13.20; and

(b) advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service in Article 13.20.

KOREA

Insurance and insurance-related services

4. Article 13.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services in Article 13.20 with respect to:

(a) insurance of risks relating to:

(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of

the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and

(ii) goods in international transit;

(b) reinsurance and retrocession;

(c) services auxiliary to insurance, such as consultancy,[11] risk assessment,[12] actuarial and claim settlement services; and

(d) insurance intermediation, such as brokerage and agency as referred to in subparagraph (c) of the definition of financial service in Article 13.20, of insurance of risks related to services listed in subparagraphs (a) and (b) of this paragraph.

5. Article 13.5.1 applies to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services in Article 13.20 with respect to services auxiliary to insurance, such as consultancy, actuarial, risk assessment, and claim settlement services.

Banking and other financial services (excluding insurance)

6. Article 13.5.1 applies only with respect to:

(a) the provision and transfer of financial information;[13]

(b) the provision and transfer of financial data processing and related software relating to banking and other financial services as referred to in subparagraph (o) of the definition of financial service in Article 13.20, by no later than two years from the date this Agreement enters into force; and

(c) advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service in Article 13.20. This commitment applies to the supply of credit rating, credit reference and investigation, general fund administration, indirect investment vehicle appraisal, and bond appraisal with regard to securities issued in Korea[14] only to the extent that Korea allows the supply of these services with respect to such assets. This commitment does not apply to (i) credit rating of enterprises in Korea; or (ii) credit reference and investigation undertaken for purposes of lending and other financial transactions in Korea with respect to individuals or companies in Korea. Once Korea allows the supply of certain of these services, it may not

[11] **Consultancy** means activities such as providing advice on corporate strategy formulation, marketing strategy, or product development strategy.

[12] **Risk assessment** means activities such as risk analysis, risk prevention, or expert advice related to difficult or unusual risks.

[13] For greater certainty, "financial information" referred to in paragraph 6(a) does not include general financial or business information that is included within a general circulation publication or provided for a general audience.

[14] As of March 2007, securities issued in the territory of Korea are denominated solely in Korean won, except in extraordinary circumstances. Where bonds issued outside the territory of Korea are held by a Korean collective investment scheme registered with the Financial Supervisory Commission, appraisal of the bond must be undertaken by a bond appraisal company in the territory of Korea.

subsequently prohibit or limit the supply of such services.

ANNEX 13-B
SPECIFIC COMMITMENTS

SECTION A: PORTFOLIO MANAGEMENT

United States

1. The United States shall allow a financial institution organized outside its territory to provide the following services to a collective investment scheme located in its territory:

(a) investment advice; and

(b) portfolio management services, excluding

(i) trustee services; and

(ii) custodial services[15] and execution services, that are not related to managing a collective investment scheme.

2. For greater certainty, paragraph 1 is subject to Articles 13.1 and 13.5.3.

3. For purposes of paragraph 1, **collective investment scheme** means an investment company registered with the Securities and Exchange Commission under the *Investment Company Act of 1940*.

Korea

4. Korea shall allow a financial institution organized outside its territory to provide investment advice and portfolio management services to the manager of a collective investment scheme located in its territory, provided that the scope of the services does not include:

(a) trustee services;

(b) custodial services; and

(c) execution services that are not related to managing a collective investment scheme.

This paragraph applies to the supply of investment advice or portfolio management services with regard to won-denominated assets only to the extent that Korea allows the supply of these services with respect to such assets. Once Korea allows the supply of certain of these services with regard to Korean won-denominated assets, it may not subsequently prohibit or limit the supply of such services. Korea will consult with the United States with respect to the liberalization of these services no later than two years after the date this Agreement enters into force.

5. For greater certainty, paragraph 4 is subject to Articles 13.1 and 13.5.3.

6. For purposes of paragraph 4, **collective investment scheme** means:

[15] Custodial services are included in paragraph 1 only with respect to investments for which the primary market is outside the territory of the United States.

(a) an investment trust reported to the Financial Supervisory Commission (FSC) pursuant to the *Indirect Investment Asset Management Business Act* (IIAMB Act); and

(b) an investment company registered with the FSC pursuant to the IIAMB Act.

SECTION B: TRANSFER OF INFORMATION

Each Party shall allow a financial institution of the other Party to transfer information in electronic or other form, into and out of its territory, for data processing where such processing is required in the institution's ordinary course of business. Korea shall give effect to this commitment no later than two years after the date this Agreement enters into force.

SECTION C: PERFORMANCE OF FUNCTIONS

1. The Parties recognize the benefits of allowing a financial institution in a Party's territory to perform certain functions at its head office or affiliates located inside or outside the Party's territory. To the extent practicable, each Party should allow such an office or affiliate to perform these functions.

These functions generally include, but are not limited to:

(a) trade and transaction processing functions, including confirmation and statement production;

(b) technology-related functions, such as data processing,[16] programming, and system development;

(c) administrative services, including procurement, travel arrangements, mailing services, physical security, office space management, and secretarial services;

(d) human resource activities, including training and education;

(e) accounting functions, including bank reconciliation, budgeting, payroll, tax, account reconciliation, and customer and proprietary accounting; and

(f) legal functions, including the provision of advice and litigation strategy.

2. Nothing in paragraph 1 prevents a Party from requiring a financial institution located in its territory to retain certain functions.

3. For greater certainty, a financial institution located in the territory of a Party retains ultimate responsibility for compliance with requirements applicable to those functions performed by its head office or affiliate.

SECTION D: TRANSPARENCY

The United States welcomes Korea's ongoing initiative to expand and enhance transparency, noting in particular the adoption by the FSS of the *Operational Rule on Administrative Guidance* and the introduction of the no-action letter mechanism. Korea shall, to the extent practicable, continue its existing practice of issuing in writing any administrative guidance to

[16] To the extent that a Party is obligated under Section B of Annex 13-B to allow the transfer of information outside its territory, that Party shall also allow data processing of that information after the transfer.

a financial institution or cross-border financial services supplier. At the request of an affected party, Korea shall put any oral administrative guidance provided into writing and post it on a public Internet site. During any review of previously issued administrative guidance, Korea shall provide interested parties an opportunity to comment on that guidance.

SECTION E: INSURANCE COMPLAINT METHODS AND PROCEDURES

Each Party should ensure that its system for public disclosure of data on complaints filed with regard to insurance suppliers fairly takes into account the relative size of such suppliers. Each Party shall ensure that aggregate complaint information is provided in a transparent manner, such as in a complaint index ratio format, grade format, or other reasonable format and include well documented definitions and explanations of calculation methodology. Any public disclosure of the number of complaints filed with respect to an insurance supplier should also disclose the number of such complaints that the authorities found to be valid.

SECTION F: SECTORAL COOPERATIVES SELLING INSURANCE

1. The regulation of insurance services supplied by a sectoral cooperative should not provide the cooperative a competitive advantage over private suppliers of like insurance services. To the extent practicable, a Party should apply the same rules to services supplied by such cooperatives that it applies to like services supplied by private insurers.

2. To this end, the FSC should exercise regulatory oversight over services supplied by sectoral cooperatives. At a minimum, Korea shall provide that no later than three years after the date this Agreement enters into force, solvency matters related to the sale of insurance by the National Agricultural Cooperative Federation, the National Federation of Fisheries Cooperatives, the Korea Federation of Community Credit Cooperatives, and the National Credit Union Federation of Korea shall be subject to regulation by the FSC.

3. The Insurance Working Group established in Annex 13-C shall address the need for additional steps to achieve the objectives set out in paragraphs 1 and 2.

SECTION G: SUPERVISORY COOPERATION

The Parties support the efforts of their respective financial regulators to provide assistance to the regulators of the other Party to enhance consumer protection and those regulators' ability to prevent, detect, and prosecute unfair and deceptive practices. Each Party confirms that its financial regulators have the legal authority to exchange information in support of those efforts. The Parties encourage financial regulators to continue their ongoing efforts to strengthen this cooperation through bilateral consultations or bilateral or multilateral international cooperative mechanisms, such as memoranda of understanding or ad hoc undertakings.

SECTION H: GOVERNMENT PROCUREMENT

1. Notwithstanding Article 13.1.4, each Party shall apply Articles 13.2. and 13.3 with respect to the acquisition or procurement of the following services to the extent this Chapter applies to measures adopted or maintained by the Party relating to activities or services set out in subparagraphs (a) and (b) of Article 13.1.3:

(a) services relating to the sale, redemption, and distribution of central government debt;

(b) services relating to the holding of central government fiscal and depository

accounts; and

(c) services relating to the management of the following assets:

(i) in the case of the United States, assets of federal government employees held by the Federal Retirement Thrift Investment Board as a fiduciary; and

(ii) in the case of Korea, assets of the Korea Investment Corporation.

2. Korea shall apply Article 13.5.1 with respect to the services described in subparagraph 1(c) (ii) to the extent that the Korea Investment Corporation chooses to acquire or procure those services on a cross-border basis.

SECTION I: EXPEDITED AVAILABILITY OF INSURANCE

The Parties recognize the importance of maintaining and developing regulatory procedures to expedite the offering of insurance services by licensed suppliers.

Korea

1. The United States welcomes Korea's plan to adopt policies and procedures based on a negative list approach[17] to the product filing process no later than one year after the date this Agreement enters into force. Korea requires prior product filing before the introduction of a new insurance product except in cases where the product satisfies criteria[18] set forth by the FSC in the *Regulation on Supervision of Insurance Business*. Section 8 of this regulation establishes the review period for products filed with the FSS. Korea requires product filing for all Bancassurance products.

United States

2. Recognizing the principles of federalism under the U.S. Constitution, the history of state regulation of insurance in the United States, and the *McCarran-Ferguson Act*, the United States welcomes the efforts of the National Association of Insurance Commissioners (NAIC) relating to the availability of insurance services as expressed in the NAIC's "Statement of Intent: The Future of Insurance Regulation," including the initiatives on speed-to-market intentions and regulatory re-engineering provided under Part II of the Statement of Intent.

[17] For purposes of paragraph 1, adoption of a negative list approach in this context means developing a list of specific procedures or products that are subject to product filing. For greater certainty, procedures or products not on the list would not require prior product filing.

[18] The criteria referred to in paragraph 1 include, among others: whether risk rates already reported are used or only minimal adjustments are made from assumed interest rate or cost; whether the premium rate has changed; whether reinsurers' premium rates are used due to a shortage in domestic statistics; whether insurance employs assumed interest rates and its reported risk rates are used without change or with only minimal change; and whether policy certificates or the policy application form is being amended with minimal change.

ANNEX 13-C
FINANCIAL SERVICES COMMITTEE

Authorities Responsible for Financial Services

1. The authorities responsible for financial services are:

   (a) for Korea, the Ministry of Finance and Economy; and

   (b) for the United States, the Department of the Treasury for banking and other financial services and the Office of the United States Trade Representative, in coordination with the Department of Commerce and other agencies, for insurance.

Elaboration of the Agenda of the Financial Services Committee

2. The Parties anticipate discussing a range of issues in the Financial Services Committee, including measures adopted or maintained by central and regional levels of government that affect the supply of financial services by financial institutions or financial service suppliers of either Party. Before any meeting of the Committee, the authorities specified in paragraph 1 will provide their counterparts with a list of financial services issues for the Committee's consideration, including any concerns of financial institutions or financial service suppliers that a Party chooses to raise.

Insurance Working Group

3. The Parties recognize the importance of discussions between their respective insurance regulatory authorities to further cooperation, coordination, and mutual understanding of issues relating to the supply of insurance in their territories. To this end, the Parties hereby establish an Insurance Working Group comprising relevant officials of each Party's financial services regulatory structure. The Working Group shall address transparency; actions necessary to ensure competitive equality between Korea Post, sectoral cooperatives selling insurance, and private insurers; financial supervision, including regulations at the central and regional levels of government, the development, adoption, and review of changes in policy; the different regulatory structures of the Parties; and other issues of mutual interest. Unless the Parties otherwise agree, the Working Group shall meet once each year after the date this Agreement enters into force, and each Party shall select, the meeting location every other year. The Working Group shall inform the Joint Committee of the results of each meeting in accordance with Article 13.16, unless the Parties otherwise agree.

ANNEX 13-D
SUPPLY OF INSURANCE BY THE POSTAL SERVICES TO THE PUBLIC

1. The regulation of insurance services supplied by Korea Post to the public should not accord Korea Post a competitive advantage over private service suppliers of like insurance services in the territory of Korea.

2. To this end, Korea should, to the extent practicable, provide that the FSC exercise regulatory oversight over the insurance services supplied by Korea Post to the public and that those services be subject to the same rules applicable to private suppliers supplying like insurance services in its territory.

3. The letter exchange regarding these services sets out commitments with regard to insurance services supplied by Korea Post to the public.

CHAPTER FOURTEEN
TELECOMMUNICATIONS

ARTICLE 14.1: SCOPE AND COVERAGE

1. This Chapter applies to measures affecting trade in telecommunications services, including:

(a) measures relating to access to and use of public telecommunications services;

(b) measures relating to obligations of suppliers of public telecommunications services;

(c) other measures relating to public telecommunications networks or services; and

(d) measures relating to the supply of value-added services.

2. Except to ensure that an enterprise operating a broadcast station or cable system has continued access to and use of public telecommunications services, this Chapter (except for Article 14.20) does not apply to any measure relating to broadcast or cable distribution of radio or television programming.

3. Nothing in this Chapter shall be construed to:

(a) require a Party, or require a Party to compel any enterprise, to establish, construct, acquire, lease, operate, or provide telecommunications networks or services not offered to the public generally; or

(b) require a Party to compel any enterprise exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications network.

Section A: Access to and Use of Public Telecommunications Networks and Services

ARTICLE 14.2: ACCESS AND USE

1. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications network or service, including leased circuits, offered in its territory or across its borders, on reasonable and non-discriminatory terms and conditions, including as set out in paragraphs 2 through 6.

2. Each Party shall ensure that service suppliers of the other Party are permitted to:

(a) purchase or lease and attach terminal or other equipment that interfaces with a public telecommunications network;

(b) provide services to individual or multiple end-users over leased circuits;[1]

[1] For greater certainty, subparagraph (b) shall not be construed to prohibit a Party from requiring a service supplier to obtain a license to supply specific services.

(c) connect owned or leased circuits with public telecommunications networks and services or with circuits leased or owned by another enterprise;

(d) perform switching, signaling, processing, and conversion functions; and

(e) use operating protocols of their choice in the supply of any service.

3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications services for the movement of information in its territory or across its borders, including for intra-corporate communications, and for access to information contained in databases or otherwise stored in machine-readable form in the territory of either Party.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to ensure the security and confidentiality of messages, provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or disguised restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications networks and services, other than as necessary to:

(a) safeguard the public service responsibilities of suppliers of public telecommunications networks and services, in particular their ability to make their networks or services available to the public generally; or

(b) protect the technical integrity of public telecommunications networks or services.

6. Provided that conditions for access to and use of public telecommunications networks and services satisfy the criteria set out in paragraph 5, such conditions may include:

(a) a requirement to use specified technical interfaces, including interface protocols, for interconnection with such networks or services;

(b) requirements, where necessary, for the inter-operability of such networks and services; and

(c) type approval of terminal or other equipment that interfaces with the network and technical requirements relating to the attachment of that equipment to such networks.

Section B: Suppliers of Public Telecommunications Services

ARTICLE 14.3: OBLIGATIONS RELATING TO SUPPLIERS OF PUBLIC TELECOMMUNICATIONS SERVICES[2]

Interconnection

1. (a) Each Party shall ensure that suppliers of public telecommunications services in its territory provide, directly, or indirectly within the same territory, interconnection with suppliers of public telecommunications services of the

[2] Article 14.3 is subject to Annex 14-A.

other Party at reasonable rates.

(b) In carrying out subparagraph (a), each Party shall ensure that suppliers of public telecommunications services in its territory take reasonable steps to protect the confidentiality of commercially sensitive information of, or relating to, suppliers and end-users of public telecommunications services obtained as a result of interconnection arrangements and only use such information for the purpose of providing these services.

Number Portability

2. Each Party shall ensure that suppliers of public telecommunications services in its territory provide number portability to the extent technically feasible, and on reasonable terms and conditions.[3]

Dialing Parity and Access to Telephone Numbers

3. Each Party shall ensure that:

(a) suppliers of public telecommunications services in its territory provide dialing parity within the same category of service to suppliers of public telecommunications services of the other Party; and

(b) suppliers of public telecommunications services of the other Party in the Party's territory are afforded non-discriminatory access to telephone numbers.

Section C: Additional Obligations Relating to Major Suppliers[4]

ARTICLE 14.4: TREATMENT BY MAJOR SUPPLIERS

Each Party shall ensure that a major supplier in its territory accords suppliers of public telecommunications services of the other Party treatment no less favorable than such major supplier accords to itself, its subsidiaries, its affiliates, or non-affiliated service suppliers regarding:

(a) the availability, provisioning, rates, or quality of like public telecommunications services; and

(b) the availability of technical interfaces necessary for interconnection.

ARTICLE 14.5: COMPETITIVE SAFEGUARDS

1. Each Party shall maintain appropriate measures for the purpose of preventing suppliers of public telecommunications services that, alone or together, are a major supplier in its territory from engaging in or continuing anticompetitive practices.

2. The anticompetitive practices referred to in paragraph 1 include in particular:

(a) engaging in anticompetitive cross-subsidization;

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[3] Paragraph 2 does not apply with respect to suppliers of voice over internet protocol services.

[4] Section C is subject to Annex 14-B.

(b) using information obtained from competitors with anticompetitive results; and

(c) not making available, on a timely basis, to suppliers of public telecommunications services, technical information about essential facilities and commercially relevant information that are necessary for them to provide services.

ARTICLE 14.6: RESALE

Each Party shall ensure that a major supplier in its territory does not impose unreasonable or discriminatory conditions or limitations on the resale of its public telecommunications services.

ARTICLE 14.7: UNBUNDLING OF NETWORK ELEMENTS

Each Party shall provide its telecommunications regulatory body the authority to require a major supplier in its territory to offer access to network elements on an unbundled basis on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory, and transparent for the supply of public telecommunications services.

ARTICLE 14.8: INTERCONNECTION

General Terms and Conditions

1. Each Party shall ensure that a major supplier in its territory provides interconnection for the facilities and equipment of suppliers of public telecommunications services of the other Party:

(a) at any technically feasible point in the major supplier's network;

(b) under non-discriminatory terms, conditions (including technical standards and specifications), and rates;

(c) of a quality no less favorable than that provided by the major supplier for its own like services, for like services of non-affiliated service suppliers, or for its subsidiaries or other affiliates;

(d) in a timely fashion, and on terms and conditions (including technical standards and specifications), and at cost-oriented rates, that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the suppliers need not pay for network components or facilities that they do not require for the service to be provided; and

(e) on request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

Options for Interconnecting with Major Suppliers

2. Each Party shall ensure that a major supplier in its territory provides suppliers of public telecommunications services of the other Party the opportunity to interconnect their facilities and equipment with those of the major supplier through:

(a) negotiation of a new interconnection agreement; and

(b) one of the following options:

(i) a reference interconnection offer containing the rates, terms, and conditions that the major supplier offers generally to suppliers of public telecommunications services; or

(ii) the terms and conditions of an interconnection agreement in effect.

Public Availability of Interconnection Offers and Agreements

3. If a major supplier in the territory of a Party has a reference interconnection offer, the Party shall require the offer to be made publicly available.

4. Each Party shall make publicly available the applicable procedures for interconnection negotiations with a major supplier in its territory.

5. Each Party shall require a major supplier in its territory to file all interconnection agreements to which it is party with its telecommunications regulatory body.[5]

6. Each Party shall make publicly available interconnection agreements in effect between a major supplier in its territory and other suppliers of public telecommunications services in its territory.

ARTICLE 14.9: PROVISIONING AND PRICING OF LEASED CIRCUITS SERVICES[6]

1. Each Party shall ensure that a major supplier in its territory provides service suppliers of the other Party leased circuits services that are public telecommunications services on terms and conditions, and at rates, that are reasonable and non-discriminatory.

2. In carrying out paragraph 1, each Party shall provide its telecommunications regulatory body the authority to require a major supplier in its territory to offer leased circuits services that are public telecommunications services to service suppliers of the other Party at capacity-based, cost-oriented prices.

ARTICLE 14.10: CO-LOCATION

1. Subject to paragraphs 2 and 3, each Party shall ensure that a major supplier in its territory provides to suppliers of public telecommunications services of the other Party in the Party's territory physical co-location of equipment necessary for interconnection or access to unbundled network elements on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory, and transparent.

2. Where physical co-location is not practical for technical reasons or because of space limitations, each Party shall ensure that a major supplier in its territory provides an alternative solution[7] on terms and conditions, and at cost-oriented rates, that are reasonable,

[5] The United States may comply with paragraph 5 by requiring filing with a state regulatory authority.

[6] Article 14.9 shall not be construed to require a Party to ensure that the major supplier provides leased circuits as an unbundled network element.

[7] The United States may comply with the obligation in Article 14.10.2 to ensure that a major supplier in its territory provides an alternative solution by ensuring that the supplier provides virtual co-location.

non-discriminatory, and transparent.

3. Each Party may limit which premises are subject to paragraphs 1 and 2, provided the Party specifies any such limitation in its law or regulations.

ARTICLE 14.11: ACCESS TO POLES, DUCTS, CONDUITS, AND RIGHTS-OF-WAY

Each Party shall ensure that a major supplier in its territory affords access to poles, ducts, conduits, and rights-of-way owned or controlled by the major supplier to suppliers of public telecommunications services of the other Party in the Party's territory on terms and conditions, and at rates, that are reasonable, non-discriminatory, and transparent.

Section D: Other Measures

ARTICLE 14.12: SUBMARINE CABLE SYSTEMS

1. Where a supplier of telecommunications services in the territory of a Party operates a submarine cable system to provide public telecommunications services, that Party shall ensure that the supplier accords suppliers of public telecommunications services of the other Party reasonable and non-discriminatory treatment with respect to access[8] to that submarine cable system, including landing facilities.

2. Where a major supplier of international public telecommunications services in the territory of a Party controls cable landing facilities and services for which there are no economically or technically feasible alternatives, the Party shall ensure that the major supplier:[9]

(a) permits suppliers of public telecommunications services of the other Party to:

(i) use the major supplier's cross-connect links in the submarine cable landing station to connect their equipment to backhaul links and submarine cable capacity of any supplier of telecommunications; and

(ii) co-locate their transmission and routing equipment used for accessing submarine cable capacity and backhaul links of any supplier of telecommunications in the submarine cable landing station on terms and conditions, and at cost-oriented rates, that are reasonable, transparent, and non-discriminatory; and

(b) provides suppliers of telecommunications of the other Party international leased circuits, backhaul links, and cross-connect links in the submarine cable landing station on terms and conditions, and at rates, that are reasonable, transparent, and non-discriminatory.[10]

ARTICLE 14.13: CONDITIONS FOR THE SUPPLY OF VALUE-ADDED SERVICES

[8] With respect to a supplier of the other Party that does not own facilities in the territory of the Party in which the cable landing system is located, that Party may comply with paragraph 1 by ensuring access to the submarine cable system through facilities that the supplier of the other Party leases from a licensed supplier of public telecommunications services in the territory of the Party.

[9] Paragraph 2 is subject to Annex 14-B.

[10] Notwithstanding paragraph 2, a Party may permit a major supplier in its territory to limit access to or use of its submarine cable landing station if capacity at the station is unavailable.

1. Neither Party may require an enterprise in its territory that it classifies as a supplier of value-added services and that supplies those services over facilities that the enterprise does not own to:

(a) supply those services to the public generally;

(b) cost-justify its rates for those services;

(c) file a tariff for those services;

(d) connect its networks with any particular customer for the supply of those services; or

(e) conform with any particular standard or technical regulation of the telecommunications regulatory body for connecting to any other network, other than a public telecommunications network.

2. Notwithstanding paragraph 1, a Party may take the actions described in paragraph 1 to remedy a practice of a supplier of value-added services that the Party has found in a particular case to be anticompetitive under its law or regulations, or to otherwise promote competition or safeguard the interests of consumers.

ARTICLE 14.14: INDEPENDENT REGULATORY BODIES

Each Party shall ensure that its telecommunications regulatory body is separate from, and not accountable to, any supplier of public telecommunications services. With a view to ensuring the independence and impartiality of telecommunications regulatory bodies, each Party shall ensure that its telecommunications regulatory body does not own equity[11] or maintain an operating or management role in any such supplier. Each Party shall ensure that its regulatory decisions and procedures, including decisions and procedures relating to licensing, interconnection with public telecommunications networks and services, tariffs, and assignment or allocation of spectrum for non-government public telecommunications services, are impartial with respect to all market participants.

ARTICLE 14.15: UNIVERSAL SERVICE

Each Party shall administer any universal service obligation that it maintains in a transparent, non-discriminatory, and competitively neutral manner and shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.

Article 14.16: LICENSING PROCESS

1. When a Party requires a supplier of public telecommunications services to have a license, the Party shall make publicly available:

(a) all the licensing criteria and procedures it applies;

[11] For greater certainty, Article 14.14 shall not be construed to prohibit a government entity of a Party other than the telecommunications regulatory body from owning equity in a supplier of public telecommunications services.

(b) the period it normally requires to reach a decision concerning an application for a license; and

(c) the terms and conditions of all licenses in effect.

2. Each Party shall ensure that, on request, an applicant receives the reasons for the denial of a license.

ARTICLE 14.17: ALLOCATION AND USE OF SCARCE RESOURCES

1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers, and rights-of-way, in an objective, timely, transparent, and non-discriminatory manner.

2. Each Party shall make publicly available the current state of allocated frequency bands, but retains the right not to provide detailed identification of frequencies allocated or assigned for specific government uses.

3. A Party's measures allocating and assigning spectrum and managing frequency are not measures that are *per se* inconsistent with Article 12.4 (Market Access) either as it applies to cross-border trade in services or through the operation of Article 12.1.3 (Scope and Coverage) to an investor or covered investment of the other Party. Accordingly, each Party retains the right to establish and apply spectrum and frequency management measures that may have the effect of limiting the number of suppliers of public telecommunications services, provided that it does so in a manner consistent with this Agreement. This includes the ability to allocate frequency bands, taking into account current and future needs and spectrum availability.

4. Each Party shall endeavor to allocate and assign spectrum for non-government telecommunications services in a manner that encourages economically efficient use of the spectrum and competition among suppliers of telecommunications services, recognizing that a Party may encourage this behavior through a variety of means, including through administrative incentive pricing, auctions, or unlicensed use.

ARTICLE 14.18: ENFORCEMENT

Each Party shall provide its competent authority the authority to enforce the Party's measures relating to the obligations set out in Articles 14.2 through 14.12. That authority shall include the ability to impose effective sanctions, which may include financial penalties, injunctive relief (on an interim or final basis), corrective orders, or the modification, suspension, or revocation of licenses.

ARTICLE 14.19: RESOLUTION OF TELECOMMUNICATIONS DISPUTES[12]

Further to Articles 21.3 (Administrative Proceedings) and 21.4 (Review and Appeal), each Party shall ensure that:

Recourse

(a) (i) enterprises may have recourse to a telecommunications regulatory

[12] For Korea, for purposes of Article 14.19, **enterprise** means a natural person or a juridical person organized under the laws of Korea.

body or other relevant body of the Party to resolve disputes regarding the Party's measures relating to matters set out in Articles 14.2 through 14.12; and

(ii) suppliers of public telecommunications services of the other Party that have requested interconnection with a major supplier in the Party's territory may seek review, within a reasonable and publicly specified period after the supplier requests interconnection, by its telecommunications regulatory body[13] to resolve disputes regarding the terms, conditions, and rates for interconnection with that major supplier;

Reconsideration

(b) any enterprise whose legally protected interests are adversely affected by a determination or decision of the Party's telecommunications regulatory body may petition the body to reconsider that determination or decision. Neither Party may permit such a petition to constitute grounds for non-compliance with the determination or decision of the telecommunications regulatory body unless an appropriate authority stays the determination or decision;[14] and

Judicial Review

(c) any enterprise whose legally protected interests are adversely affected by a determination or decision of the Party's telecommunications regulatory body may obtain review of the determination or decision by an impartial and independent judicial authority of the Party. Neither Party may permit an application for judicial review to constitute grounds for non-compliance with the determination or decision of the telecommunications regulatory body unless the relevant judicial body stays the determination or decision.

ARTICLE 14.20: TRANSPARENCY

Further to Article 21.1 (Publication), each Party shall ensure that:

(a) rulemakings, including the basis for such rulemakings, of its telecommunications regulatory body and tariffs filed with its telecommunications regulatory body are promptly published or otherwise made publicly available;

(b) interested persons are provided with adequate advance public notice of, and reasonable opportunity to comment on, any rulemaking that its telecommunications regulatory body proposes;

(c) to the extent practicable, all comments filed with the telecommunications regulatory body in the rulemaking are made publicly available;

(d) its telecommunications regulatory body responds in its rulemaking to all

[13] The United States may comply with subparagraph (a)(ii) by providing for review by a state regulatory authority.

[14] For Korea, subparagraph (b) does not apply to a determination or decision of the telecommunications regulatory body with respect to disputes between service suppliers or between service suppliers and users.

significant and relevant issues raised in comments filed with the telecommunications regulatory body; and

(e) its measures relating to public telecommunications services are made publicly available, including:

(i) measures relating to

(A) tariffs and other terms and conditions of service;

(B) specifications of technical interfaces;

(C) conditions for attaching terminal or other equipment to the public telecommunications network; and

(D) notification, permit, registration, or licensing requirements, if any; and

(ii) procedures relating to judicial and other adjudicatory proceedings.

ARTICLE 14.21: MEASURES CONCERNING TECHNOLOGIES AND STANDARDS[15]

1. The Parties recognize that measures concerning technologies and standards may contribute to legitimate public policy objectives, and that a regulatory approach that affords suppliers of public telecommunications and value-added services the flexibility to choose the technologies that they use to supply their services may contribute to innovation in and development of information and communications technologies.

2. A Party may apply a measure that limits the technologies or standards that a supplier of public telecommunications or value-added services may use to supply its services, provided that the measure is designed to achieve a legitimate public policy objective and is not prepared, adopted, or applied in a manner that creates unnecessary obstacles to trade. Except with respect to technical requirements referred to in paragraph 3, each Party retains the right to define its own legitimate public policy objectives, recognizing that affording protection to domestic suppliers of telecommunications or value-added services or equipment is not a legitimate public policy objective.

3. A Party may apply a technical requirement[16] that limits the technologies or standards that a supplier of public telecommunications or value-added services may use to supply its services in a particular spectrum frequency band, provided that the requirement is designed to ensure effective or efficient use of the spectrum (including with respect to preventing harmful interference), safeguard consumers' continued access to domestic or international networks or services,[17] facilitate law enforcement, or protect human health or safety.

4. To the extent possible, each Party shall endeavor to base its technical requirements

[15] Except for paragraphs 1 and 5(b), Article 14.21 does not apply to measures adopted before the date this Agreement enters into force.

[16] The Parties recognize that it may be appropriate to base technical requirements regarding the supply of public telecommunications or value-added services on international standards.

[17] For greater certainty, "safeguard consumers' continued access to domestic or international networks or services" includes facilitating consumers' ability to access mobile networks globally.

relating to the supply of telecommunications or value-added services on performance rather than design or descriptive characteristics.

5. If a Party adopts a measure that mandates the use of a specific technology or standard, or otherwise limits a supplier's ability to choose the technology it uses, to supply a telecommunications or value-added service, it shall:

(a) do so on the basis of a rulemaking

(i) in which the Party determines that market forces have not achieved, or could not reasonably be expected to achieve, its legitimate public policy objective; and

(ii) that affords suppliers of telecommunications or value-added services or equipment the opportunity to demonstrate that an alternative technology or standard could achieve the Party's legitimate public policy objective; and

(b) after adopting the measure, provide suppliers of telecommunications or value-added services or equipment opportunities to request the Party to initiate a rulemaking to permit, in addition, the use of an alternative technology or standard that could effectively and reasonably achieve the Party's legitimate public policy objective. The Party shall respond to any such request in writing, stating the reasons for accepting or rejecting the request, including how amending or not applying the measure may affect consumers, and make the response and, to the extent practicable, the request publicly available.

ARTICLE 14.22: FORBEARANCE

1. The Parties recognize the importance of relying on competitive market forces to provide wide choice in the supply of telecommunications services. To this end, each Party may forbear, to the extent provided for in its law, from applying a regulation to a service that the Party classifies as a public telecommunications service, if its telecommunications regulatory body determines that:

(a) enforcement of the regulation is not necessary to prevent unreasonable or discriminatory practices;

(b) enforcement of the regulation is not necessary for the protection of consumers; and

(c) forbearance is consistent with the public interest, including promoting and enhancing competition between suppliers of public telecommunications services.

2. For greater certainty, each Party shall subject its regulatory body's decision to forebear to judicial review in accordance with Article 14.19(c).

ARTICLE 14.23: RELATION TO OTHER CHAPTERS

In the event of any inconsistency between this Chapter and another Chapter, this Chapter shall prevail to the extent of the inconsistency.

ARTICLE 14.24: DEFINITIONS

For purposes of this Chapter:

backhaul links means end-to-end transmission links from a submarine cable landing station to another primary point of access to any public telecommunications network;

commercial mobile services means public telecommunications services supplied through mobile wireless means;

cost-oriented means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;

cross-connect links means the links in a submarine cable landing station used to connect submarine cable capacity to the transmission, switching, or routing equipment of any supplier of public telecommunications services co-located in that submarine cable landing station;

dialing parity means the ability of an end-user to use an equal number of digits to access a particular public telecommunications service, regardless of which public telecommunications services supplier the end-user chooses;

end-user means a final consumer of or subscriber to a public telecommunications service, including a service supplier other than a supplier of public telecommunications services;

enterprise means an enterprise as defined in Article 1.4 (Definitions) and includes a branch of an enterprise;

essential facilities means facilities of a public telecommunications network or service that:

(a) are exclusively or predominantly provided by a single or limited number of suppliers; and

(b) cannot feasibly be economically or technically substituted in order to supply a service;

interconnection means linking with suppliers providing public telecommunications services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;

leased circuits means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to, a user;

major supplier means a supplier of public telecommunications services that has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for public telecommunications services as a result of:

(a) control over essential facilities; or

(b) use of its position in the market;

network element means a facility or equipment used in supplying a public telecommunications service, including features, functions, and capabilities provided by means of that facility or equipment;

non-discriminatory means treatment no less favorable than that accorded to any other user

of like public telecommunications networks or services in like circumstances;

number portability means the ability of end-users of public telecommunications services to retain, at the same location, the same telephone numbers without impairment of quality, reliability, or convenience when switching between the same category of suppliers of public telecommunications services;

public telecommunications network means telecommunications infrastructure used to provide public telecommunications services;

public telecommunications service means any telecommunications service that a Party requires, explicitly or in effect, to be offered to the public generally. Such services may include, *inter alia*, telephone and data transmission typically involving customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information, and excludes value-added services;

physical co-location means physical access to space in order to install, maintain, or repair equipment, at premises owned or controlled and used by a supplier to provide public telecommunications services;

reference interconnection offer means an interconnection offer extended by a major supplier and filed with or approved by a telecommunications regulatory body[18] that sufficiently details the terms, rates, and conditions for interconnection such that a supplier of public telecommunications services that is willing to accept it may obtain interconnection with the major supplier on that basis;

service supplier of the other Party means, with respect to a Party, a person that is either a covered investment in the territory of the Party or a person of the other Party and that seeks to supply or supplies services in or into the territory of the Party, and includes a supplier of public telecommunications services;

telecommunications means the transmission and reception of signals by any electromagnetic means;

telecommunications regulatory body means a body at the central level of government responsible for the regulation of telecommunications;

user means a service consumer or a service supplier; and

value-added services means services that add value to telecommunications services through enhanced functionality, and specifically:

(a) for the United States, means those services as defined in 47 U.S.C. § 153(20); and

(b) for Korea, means those services as defined in Article 4.4 of the *Telecommunications Business Act*.

[18] For the United States, this body may be a state regulatory authority.

ANNEX 14-A
SUPPLIERS OF PUBLIC TELECOMMUNICATIONS SERVICES

Korea

1. Article 14.3.3 does not apply to Korea with respect to suppliers of international public telecommunications services.

United States

2. A state regulatory authority of the United States may exempt a rural local exchange carrier, as defined in Section 251(f)(2) of the *Communications Act of 1934*, as amended, from the requirements contained in paragraphs 2 and 3 of Article 14.3.

3. Article 14.3.3(a) does not apply to the United States with respect to suppliers of commercial mobile services.

ANNEX 14-B
ADDITIONAL OBLIGATIONS RELATING TO MAJOR SUPPLIERS

Korea

1. Article 14.7, paragraphs 1(a), 1(e), and 2(a) of Article 14.8, Article 14.10, and Article 14.11 do not apply to Korea with respect to non-facilities-based suppliers of public telecommunications services.

2. With respect to subparagraphs (b) through (d) of Article 14.8.1 and Article 14.9, Korea may permit major suppliers to offer rates, terms, and conditions to non-facilities-based suppliers of public telecommunications services that are less favorable than those offered to facilities-based suppliers of public telecommunications services. For greater certainty, Korea shall ensure that a non-facilities-based supplier of public telecommunications services may have recourse, as provided in Article 14.19, to the telecommunications regulatory body regarding disputes over such rates, terms, and conditions.

3. With respect to a non-facilities-based supplier of public telecommunications services, Article 14.8.2(b) applies to Korea only with respect to (i) an interconnection agreement in effect between the major supplier and a non-facilities-based supplier of public telecommunications services or (ii) a reference interconnection offer that a major supplier offers generally to non-facilities-based suppliers of public telecommunications services.

4. Article 14.12.2 applies to Korea only with respect to suppliers of public telecommunications services that Korea has licensed as facilities-based suppliers of public telecommunications services pursuant to Article 4 of the *Telecommunications Business Act*.

5. Consistent with Article 4.3 of the *Telecommunications Business Act*, a "non-facilities-based supplier" is a licensed supplier of public telecommunications services that does not own wire or wireless lines or other transmission facilities, but may own a switch, router, or multiplexer, and supplies its public telecommunications services through transmission facilities of a licensed facilities-based supplier.

6. Articles 14.4, 14.6, and 14.7 and Articles 14.9 through 14.11 do not apply to Korea with respect to suppliers of commercial mobile services.

United States

7. Articles 14.4 through 14.11 do not apply to the United States with respect to a rural telephone company, as defined in section 3(37) of the *Communications Act of 1934*, as amended, unless a state regulatory authority orders the requirements described in those Articles to be applied to the company. In addition, a state regulatory authority may exempt a rural local exchange carrier, as defined in section 251(f)(2) of the *Communications Act of 1934*, as amended, from the requirements contained in Articles 14.4 through 14.11.

8. Article 14.4 and Articles 14.6 through 14.11 do not apply to the United States with respect to suppliers of commercial mobile services.

CHAPTER FIFTEEN
ELECTRONIC COMMERCE

ARTICLE 15.1: GENERAL

The Parties recognize the economic growth and opportunity that electronic commerce provides, the importance of avoiding barriers to its use and development, and the applicability of the WTO Agreement to measures affecting electronic commerce.

ARTICLE 15.2: ELECTRONIC SUPPLY OF SERVICES

The Parties affirm that measures affecting the supply of a service delivered or performed electronically are subject to the obligations contained in the relevant provisions of Chapters Eleven through Thirteen (Investment, Cross-Border Trade in Services, and Financial Services), which are subject to any exceptions or non-conforming measures set out in this Agreement that are applicable to such obligations.

ARTICLE 15.3: DIGITAL PRODUCTS

1. Neither Party may impose customs duties, fees, or other charges[1] on or in connection with the importation or exportation of:

(a) if it is an originating good, a digital product fixed on a carrier medium; or

(b) a digital product transmitted electronically.[2]

2. Neither Party may accord less favorable treatment to some digital products[3] than it accords to other like digital products

(a) on the basis that:

(i) the digital products receiving less favorable treatment are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in the territory of the other Party, or

(ii) the author, performer, producer, developer, distributor, or owner of such digital products is a person of the other Party; or

(b) so as otherwise to afford protection to other like digital products that are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in its territory.

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[1] For greater certainty, paragraph 1 does not preclude a Party from imposing internal taxes or other internal charges on digital products, provided that the taxes or charges are imposed in a manner consistent with this Agreement.

[2] Consistent with Article 2.14.4 (Committee on Trade in Goods), the Committee on Trade in Goods shall consult on and endeavor to resolve any difference that may arise between the Parties on classification matters related to the application of paragraph 1.

[3] Recognizing the Parties' objective of promoting bilateral trade, "some digital products" in paragraph 2 refers solely to those digital products created, produced, published, contracted for, or commissioned in the territory of the other Party, or digital products of which the author, performer, producer, developer, or owner is a person of the other Party.

3. Neither Party may accord less favorable treatment to digital products:

(a) created, produced, published, contracted for, commissioned, or first made available on commercial terms in the territory of the other Party than it accords to like digital products created, produced, published, contracted for, commissioned, or first made available on commercial terms in the territory of a non-Party; or

(b) whose author, performer, producer, developer, distributor, or owner is a person of the other Party than it accords to like digital products whose author, performer, producer, developer, distributor, or owner is a person of a non-Party.

4. Paragraphs 2 and 3 do not apply to measures adopted or maintained in accordance with Article 11.12 (Non-Conforming Measures), 12.6 (Non-Conforming Measures), or 13.9 (Non-Conforming Measures).

5. Paragraph 2 does not apply to:

(a) subsidies or grants that a Party provides to a service or service supplier, including government-supported loans, guarantees, and insurance; or

(b) services supplied in the exercise of governmental authority, as defined in Article 12.1.6 (Scope and Coverage).

6. This Article does not apply to measures affecting the electronic transmission of a series of text, video, images, sound recordings, and other products scheduled by a content provider for aural and/or visual reception, and for which the content consumer has no choice over the scheduling of the series.

ARTICLE 15.4: ELECTRONIC AUTHENTICATION AND ELECTRONIC SIGNATURES

1. Neither Party may adopt or maintain legislation for electronic authentication that would:

(a) prohibit parties to an electronic transaction from mutually determining the appropriate authentication methods for that transaction;

(b) prevent parties from having the opportunity to establish before judicial or administrative authorities that their electronic transaction complies with any legal requirements with respect to authentication; or

(c) deny a signature legal validity solely on the basis that the signature is in electronic form.

2. Notwithstanding paragraph 1, a Party may require that, for a particular category of transactions, the method of authentication meet certain performance standards or be certified by an authority accredited in accordance with the Party's law, provided the requirement:

(a) serves a legitimate governmental objective; and

(b) is substantially related to achieving that objective.

ARTICLE 15.5: ONLINE CONSUMER PROTECTION

1. The Parties recognize the importance of maintaining and adopting transparent and effective measures to protect consumers from fraudulent and deceptive commercial practices when they engage in electronic commerce.

2. The Parties recognize the importance of cooperation between their respective national consumer protection agencies on activities related to cross-border electronic commerce in order to enhance consumer welfare.

3. Each Party's national consumer protection enforcement agencies shall endeavor to cooperate with those of the other Party, in appropriate cases of mutual concern, in the enforcement of laws against fraudulent and deceptive commercial practices in electronic commerce.

Article 15.6: Paperless Trading

1. Each Party shall endeavor to make trade administration documents available to the public in electronic form.

2. Each Party shall endeavor to accept trade administration documents submitted electronically as the legal equivalent of the paper version of those documents.

Article 15.7: Principles on Access to and Use of the Internet for Electronic Commerce

To support the development and growth of electronic commerce, each Party recognizes that consumers in its territory should be able to:

(a) access and use services and digital products of their choice, unless prohibited by the Party's law;

(b) run applications and services of their choice, subject to the needs of law enforcement;

(c) connect their choice of devices to the Internet, provided that such devices do not harm the network and are not prohibited by the Party's law; and

(d) have the benefit of competition among network providers, application and service providers, and content providers.

Article 15.8: Cross-Border Information Flows

Recognizing the importance of the free flow of information in facilitating trade, and acknowledging the importance of protecting personal information, the Parties shall endeavor to refrain from imposing or maintaining unnecessary barriers to electronic information flows across borders.

Article 15.9: Definitions

For purposes of this Chapter:

carrier medium means any physical object designed principally for use in storing a digital product by any method now known or later developed, and from which a digital product can be perceived, reproduced, or communicated, directly or indirectly, and includes, but is not limited to, an optical medium, a floppy disk, or a magnetic tape;

digital products means computer programs, text, video, images, sound recordings, and other products that are digitally encoded and produced for commercial sale or distribution, regardless of whether they are fixed on a carrier medium or transmitted electronically;[4]

electronic authentication means the process or act of establishing the identity of a party to an electronic communication or transaction or ensuring the integrity of an electronic communication;

electronic signature means data in electronic form that is in, affixed to, or logically associated with, an electronic document, and that may be used to identify the signatory in relation to the electronic document and indicate the signatory's approval of the information contained in the electronic document;

electronic transmission or **transmitted electronically** means the transfer of digital products using any electromagnetic or photonic means; and

trade administration documents means forms a Party issues or controls that must be completed by or for an importer or exporter in connection with the import or export of goods.

[4] The definition of digital products should not be understood to reflect a Party's view on whether trade in digital products through electronic transmission should be categorized as trade in services or trade in goods.

CHAPTER SIXTEEN
COMPETITION-RELATED MATTERS

ARTICLE 16.1: COMPETITION LAW AND ANTICOMPETITIVE BUSINESS CONDUCT

1. Each Party shall maintain or adopt competition laws that promote and protect the competitive process in its market by proscribing anticompetitive business conduct. Each Party shall take appropriate action with respect to anticompetitive business conduct with the objective of promoting economic efficiency and consumer welfare.

2. Each Party shall maintain an authority or authorities responsible for the enforcement of its national competition laws. The enforcement policy of each Party's authorities responsible for the enforcement of such laws is to treat persons who are not persons of the Party no less favorably than persons of the Party in like circumstances, and each Party's authorities intend to maintain this policy.

3. Each Party shall ensure that a respondent in an administrative hearing convened to determine whether conduct violates its competition laws or what administrative sanctions or remedies should be ordered for violation of such laws is afforded the opportunity to present evidence in its defense and to be heard in the hearing. In particular, each Party shall ensure that the respondent has a reasonable opportunity to cross-examine any witnesses or other persons who testify in the hearing and to review and rebut the evidence and any other collected information on which the determination may be based.

4. Each Party shall provide persons subject to the imposition of a sanction or remedy for violation of its competition laws with the opportunity to seek review of the sanction or remedy in a court of that Party.

5. Each Party shall provide its authorities responsible for the enforcement of its national competition laws with the authority to resolve their administrative or civil enforcement actions by mutual agreement with the subject of the enforcement action. A Party may provide for such agreements to be subject to judicial approval.

6. Each Party shall publish rules of procedure for administrative hearings convened to determine whether conduct violates its competition laws or what administrative sanctions or remedies should be ordered for violation of such laws. These rules shall include procedures for introducing evidence in such proceedings, which shall apply equally to all parties to the proceeding.

7. The Parties recognize the importance of cooperation and coordination between their respective authorities to promote effective competition law enforcement. Accordingly, the Parties shall cooperate in relation to their enforcement policies and in the enforcement of their respective competition laws, including through mutual assistance, notification, consultation, and exchange of information.

ARTICLE 16.2: DESIGNATED MONOPOLIES

1. Each Party shall ensure that any privately-owned monopoly that it designates after the date this Agreement enters into force and any government monopoly that it designates or has designated:

(a) acts in a manner that is not inconsistent with the Party's obligations under this Agreement wherever such a monopoly exercises any regulatory,

administrative, or other governmental authority that the Party has delegated to it in connection with the monopoly good or service, such as the power to grant import or export licenses, approve commercial transactions, or impose quotas, fees, or other charges;

(b) acts solely in accordance with commercial considerations in its purchase or sale of the monopoly good or service in the relevant market,[1] including with regard to price, quality, availability, marketability, transportation, and other terms and conditions of purchase or sale, except to comply with any terms of its designation[2] that are not inconsistent with subparagraph (c) or (d);[3]

(c) provides non-discriminatory treatment to covered investments, to goods of the other Party, and to service suppliers of the other Party in its purchase or sale of the monopoly good or service in the relevant market; and

(d) does not use its monopoly position to engage, either directly or indirectly, including through its dealings with its parent, subsidiaries, or other enterprises with common ownership, in anticompetitive practices in a non-monopolized market in its territory that adversely affect covered investments.

2. Nothing in this Chapter shall be construed to prevent a Party from designating a monopoly or maintaining a designated monopoly.

3. This Article does not apply to government procurement.

ARTICLE 16.3: STATE ENTERPRISES

1. Each Party shall ensure that any state enterprise that it establishes or maintains:

(a) acts in a manner that is not inconsistent with the Party's obligations under this Agreement wherever such enterprise exercises any regulatory, administrative, or other governmental authority that the Party has delegated to it, such as the power to expropriate, grant licenses, approve commercial transactions, or impose quotas, fees, or other charges; and

(b) accords non-discriminatory treatment in the sale of its goods or services to covered investments.

2. Nothing in this Chapter shall be construed to prevent a Party from establishing or maintaining a state enterprise.

ARTICLE 16.4: DIFFERENCES IN PRICING

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[1] For greater certainty, "purchase or sale of the monopoly good or service in the relevant market" in Article 16.2 refers to the sale of the designated monopoly good or service in the case of a designated monopoly supplier and to the purchase of the designated monopoly good or service in the case of a designated monopoly buyer.

[2] For greater certainty, nothing in this Chapter shall be construed to prevent a Party from amending the terms of a monopoly's designation.

[3] Subparagraph (b) shall not be construed to prevent a designated monopoly from supplying the monopoly good or service in accordance with specific rates approved, or other terms or conditions established, by a regulatory authority of a Party, provided that those rates or other terms or conditions are not inconsistent with subparagraph (c) or (d).

Articles 16.2 and 16.3 shall not be construed to prevent a monopoly or state enterprise from charging different prices in different markets, or within the same market, where such differences are based on normal commercial considerations, such as taking account of supply and demand conditions.

ARTICLE 16.5: TRANSPARENCY

1. The Parties recognize the value of transparency in their competition enforcement policies.

2. On request of a Party, each Party shall make available to the other Party public information concerning its:

(a) competition law enforcement activities;

(b) state enterprises and designated monopolies, public or private, at any level of government, provided that the request indicates the entities involved, specifies the particular goods or services and markets concerned, and includes some indicia that these entities may be engaging in practices that may hinder trade or investment between the Parties; and

(c) exemptions and immunities to its competition laws, provided that the request specifies the particular goods or services and markets of concern, and includes indicia that the exemption or immunity may hinder trade or investment between the Parties.

3. Each Party shall ensure that all final administrative decisions finding a violation of its competition laws are in writing and set out any relevant findings of fact and the reasoning and legal analysis on which the decision is based. Each Party shall further ensure that the decisions and any orders implementing them are published or, where publication is not practicable, otherwise made available to the public in such a manner as to enable interested persons and the other Party to become acquainted with them. The version of the decisions or orders that the Party makes available to the public may omit business confidential information or other information that is protected by its law from public disclosure.

ARTICLE 16.6: CROSS-BORDER CONSUMER PROTECTION

1. The Parties recognize the importance of cooperation on matters related to their consumer protection laws in order to enhance the welfare of their consumers. Accordingly, the Parties shall cooperate, in appropriate cases of mutual concern, in the enforcement of their consumer protection laws.

2. The Parties shall endeavor to strengthen cooperation between the United States Federal Trade Commission, on the one hand, and the Ministry of Finance and Economy of Korea and the Korea Fair Trade Commission, on the other, in areas of mutual concern relating to their respective consumer protection laws, including by:

(a) consulting on consumer protection policies and exchanging information related to the enactment and administration of their consumer protection laws;

(b) strengthening cooperation in detecting and preventing fraudulent and deceptive commercial practices against consumers;

(c) consulting on ways to reduce consumer protection law violations that have

significant cross-border dimensions; and

(d) supporting implementation of the *OECD Guidelines for Protecting Consumers from Fraudulent and Deceptive Commercial Practices Across Borders* (2003).

3. Nothing in this Article shall limit the discretion of an agency referred to in paragraph 2 to decide whether to take action in response to a request by a counterpart agency of the other Party, nor shall it preclude any of those agencies from taking action with respect to any particular matter.

4. Each Party shall endeavor to identify, in areas of mutual concern and consistent with its own important interests, obstacles to effective cooperation with the other Party in the enforcement of its consumer protection laws, and shall consider modifying its domestic legal framework to reduce such obstacles.

ARTICLE 16.7: CONSULTATIONS

1. To foster understanding between the Parties, or to address specific matters that arise under this Chapter, each Party shall, on request of the other Party, enter into consultations regarding representations made by the other Party. In its request, the Party shall indicate, if relevant, how the matter affects trade or investment between the Parties.

2. The Party to which a request for consultations has been addressed shall accord full and sympathetic consideration to the concerns raised by the other Party.

3. To facilitate discussion of the matter that is the subject of the consultations, each Party shall endeavor to provide relevant non-confidential information to the other Party.

ARTICLE 16.8: DISPUTE SETTLEMENT

Neither Party may have recourse to dispute settlement under this Agreement for any matter arising under Article 16.1, 16.6, or 16.7.

ARTICLE 16.9: DEFINITIONS

For purposes of this Chapter:

consumer protection laws means:

(a) in the case of Korea, Chapters III, IV.3, IX, and X of the *Framework Act on Consumer*, and the *Fair Labeling and Advertising Act* and its implementing regulations; and

(b) in the case of the United States, laws and regulations prohibiting "unfair or deceptive acts or practices" within the meaning of Section 5 of the *Federal Trade Commission Act*;

a **delegation** includes a legislative grant, and a government order, directive, or other act, transferring to the monopoly or state enterprise, or authorizing the exercise by the monopoly or state enterprise of, governmental authority;

designate means, whether formally or in effect, to establish, designate, or authorize a monopoly or to expand the scope of a monopoly to cover an additional good or service;

government monopoly means a monopoly that is owned, or controlled through ownership interests, by the central government of a Party;[4]

in accordance with commercial considerations means consistent with normal business practices of privately-held enterprises in the relevant business or industry;

market means the geographical and commercial market for a good or service;

monopoly means an entity, including a consortium or government agency, that in any relevant market in the territory of a Party is designated as the sole provider or purchaser of a good or service, but does not include an entity that has been granted an exclusive intellectual property right solely by reason of such grant; and

non-discriminatory treatment means national treatment and most-favored-nation treatment, as set out in the relevant provisions of this Agreement, including the terms and conditions set out in the relevant Annexes thereto.

[4] For greater certainty, ownership, or control through ownership interests, may be direct or indirect.

CHAPTER SEVENTEEN
GOVERNMENT PROCUREMENT

ARTICLE 17.1: GENERAL PROVISIONS

1. The Parties reaffirm their rights and obligations under the GPA and their interest in further expanding bilateral trading opportunities in each Party's government procurement market.

2. The Parties recognize their shared interest in promoting international liberalization of government procurement markets in the context of the rules-based international trading system. The Parties shall continue to cooperate in the review under Article XXIV:7 of the GPA and on procurement matters in APEC and other appropriate international fora.

3. Nothing in this Chapter shall be construed to derogate from either Party's rights or obligations with respect to the other Party under the GPA.

4. The Parties confirm their desire and determination to apply the *APEC Non-Binding Principles on Government Procurement*, as appropriate, to all their government procurement that is outside the scope of the GPA and this Chapter.

ARTICLE 17.2: SCOPE AND COVERAGE

1. This Chapter applies to any measure regarding covered procurement.

2. For purposes of this Chapter, **covered procurement** means procurement for governmental purposes:

   (a) of goods, services, or any combination thereof:

      (i) as specified in a Party's Schedule to Annex 17-A; and

      (ii) not procured with a view to commercial sale or resale, or for use in the production or supply of goods or services for commercial sale or resale;

   (b) by any contractual means, including purchase; lease; rental or hire purchase, with or without an option to buy; build-operate-transfer contracts; and public works concession contracts;

   (c) for which the value equals or exceeds the relevant threshold provided for in Annex 17-A;

   (d) by a procuring entity; and

   (e) that is not otherwise excluded from coverage under paragraph 3 or Annex 17-A.

3. This Chapter does not apply to:

   (a) non-contractual agreements or any form of assistance that a Party provides, including cooperative agreements, grants, loans, equity infusions, guarantees, and fiscal incentives;

(b) the procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions, or services related to the sale, redemption, and distribution of public debt, including loans and government bonds, notes and other securities; or

(c) procurement conducted for the specific purpose of providing international assistance, including development aid.

4. For greater certainty relating to the procurement of digital products as defined in Article 15.9 (Definitions):

(a) covered procurement includes the procurement of digital products; and

(b) no provision of Chapter Fifteen (Electronic Commerce) shall be construed as imposing obligations on a Party with respect to the procurement of digital products.

5. The provisions of this Chapter do not affect the rights and obligations provided for in Chapters Two (National Treatment and Market Access for Goods), Eleven (Investment), Twelve (Cross-Border Trade in Services), and Thirteen (Financial Services).

ARTICLE 17.3: INCORPORATION OF GPA PROVISIONS

1. For all covered procurement, the Parties shall apply Appendices II through IV of the GPA, and the following articles of the GPA, *mutatis mutandis*:

Article I:3	Application to Non-listed Entities
Article II	Valuation of Contracts
Article III	National Treatment and Non-discrimination
Article IV:1	Rules of Origin
Article VI	Technical Specifications
Article VII	Tendering Procedures
Article VIII	Qualification of Suppliers
Article IX	Invitation to Participate Regarding Intended Procurement
Article X	Selection Procedures
Article XI:4	Time-Limits for Delivery
Article XII	Tender Documentation
Article XIII	Submission, Receipt and Opening of Tenders and Awarding of Contracts
Article XIV	Negotiation
Article XV	Limited Tendering
Article XVI:1	Offsets
Article XVIII	Information and Review as Regards Obligations of Entities
Article XIX:1 through 4	Information and Review as Regards Obligations of Parties
Article XX	Challenge Procedures
Article XXIII	Exceptions to the Agreement

To that end, these GPA articles and appendices are incorporated into and made a part of this Chapter, *mutatis mutandis*.

2. For purposes of the incorporation of the GPA under paragraph 1, the term:

(a) "Agreement" in the GPA means "Chapter," except that "countries not Parties to this Agreement" means "non-Parties" and "Party to the Agreement" in GPA Article III:2(b) means "Party;"

(b) "Appendix I" in the GPA means "Annex 17-A;"

(c) "Annex 1" in the GPA means "Section A of Annex 17-A;"

(d) "Annex 4" in the GPA means "Section C of Annex 17-A;"

(e) "Annex 5" in the GPA means "Section D of Annex 17-A;"

(f) "any other Party" in GPA Article III:1(b) means "a non-Party;"

(g) "other Parties" in the GPA means "the other Party;"

(h) "products" in the GPA means "goods;" and

(i) "among suppliers of other Parties or" in GPA Article VIII shall not be incorporated.

3. The Parties recognize that on December 8, 2006, the WTO Committee on Government Procurement provisionally approved the text of the revised GPA. Further to Article 24.3 (Amendment of the WTO Agreement), at such time as the revised GPA enters into force for both Parties, the Parties shall promptly incorporate by reference the appropriate provisions of the revised GPA in place of the provisions in paragraph 1.

4. If the GPA is further amended or is superseded by another agreement, the Parties shall, consistent with Article 24.2 (Amendments), amend this Chapter, as appropriate, after consultations.

ARTICLE 17.4: GENERAL PRINCIPLES

Use of Electronic Means

1. When conducting covered procurement by electronic means, a procuring entity shall:

(a) ensure that the procurement is conducted using information technology systems and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available information technology systems and software; and

(b) maintain mechanisms that ensure the integrity of requests for participation and tenders, including establishment of the time of receipt and the prevention of inappropriate access.

Valuation

2. For greater certainty with regard to Article II of the GPA, in estimating the value of a procurement for the purpose of ascertaining whether it is a covered procurement, a procuring entity shall include the estimated maximum total value of the procurement over its entire duration, whether awarded to one or more suppliers, taking into account all forms of remuneration, including premiums, fees, commissions, interest, and other revenue streams that may be provided for in the procurement.

ARTICLE 17.5: CONDITIONS FOR PARTICIPATION

1. A procuring entity shall limit any conditions for participation in a procurement to those that are essential to ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to undertake the relevant procurement.

2. In assessing whether a supplier satisfies the conditions for participation, a procuring entity:

(a) shall evaluate the supplier's financial capacity and commercial and technical abilities on the basis of that supplier's business activities outside the territory of the Party of the procuring entity, as well as its business activities, if any, inside the territory of the Party of the procuring entity;

(b) shall not impose the condition that, in order for a supplier to participate in a procurement or be awarded a contract, the supplier has previously been awarded one or more contracts by a procuring entity of that Party or that the supplier has prior work experience in the territory of that Party; and

(c) shall base its determination of whether a supplier has satisfied the conditions for participation solely on the conditions that the procuring entity has specified in advance in notices or tender documentation.

3. A procuring entity may exclude a supplier on grounds such as:

(a) bankruptcy;

(b) false declarations;

(c) significant or persistent deficiencies in performance of any substantive requirement or obligation under a prior contract or contracts;

(d) final judgments in respect of serious crimes or other serious offenses; and

(e) failure to pay taxes.

ARTICLE 17.6: PUBLICATION OF NOTICES

Notice of Intended Procurement

1. For each covered procurement, a procuring entity shall publish a notice of intended procurement in accordance with Article IX of the GPA, in the appropriate electronic medium, except in the circumstances described in Article XV of the GPA.

Notice of Planned Procurement

2. Each Party shall encourage its procuring entities to publish, as early as possible in each fiscal year, a notice regarding their future procurement plans. The notice should include the subject matter of the procurement and the planned date of the publication of the notice of intended procurement and, to the extent possible, be published in an electronic medium listed in each Party's Appendix II to the GPA.

ARTICLE 17.7: TECHNICAL SPECIFICATIONS

For greater certainty, a Party, including its procuring entities, may, in accordance with Article VI of the GPA, prepare, adopt, or apply technical specifications:

(a) to promote the conservation of natural resources or protect the environment; or

(b) to require a supplier to comply with generally applicable laws regarding

(i) fundamental principles and rights at work; and

(ii) acceptable conditions of work with respect to minimum wages, hours of work, and occupational safety and health,

in the territory in which the good is produced or the service is performed.

ARTICLE 17.8: TIME-PERIODS

General

1. A procuring entity shall, consistent with its own reasonable needs, provide sufficient time for suppliers to prepare and submit requests for participation and responsive tenders, taking into account such factors as:

(a) the nature and complexity of the procurement;

(b) the extent of subcontracting anticipated; and

(c) the time for transmitting tenders from foreign as well as domestic points where electronic means are not used.

Such time-periods, including any extension of the time-periods, shall be common for all interested or participating suppliers.

Deadlines

2. A procuring entity that uses selective tendering shall establish that the final date for the submission of requests for participation shall not, in principle, be less than 25 days from the date of publication of the notice of intended procurement. Where a state of urgency duly substantiated by the procuring entity renders this time-period impracticable, the time-period may be reduced to not less than 10 days.

3. Except as provided for in paragraphs 4 and 5, a procuring entity shall establish that the final date for the submission of tenders shall not be less than 40 days from the date on which:

(a) in the case of open tendering, the notice of intended procurement is published; or

(b) in the case of selective tendering, the entity notifies suppliers that they will be invited to submit tenders, whether or not it uses a multi-use list.

4. A procuring entity may reduce the time-period for tendering set out in paragraph 3 to not less than 10 days where:

(a) the procuring entity published a notice of planned procurement under Article IX:7 of the GPA at least 40 days and not more than 12 months in advance of the publication of the notice of intended procurement, and the notice of planned procurement contains:

(i) a description of the procurement;

(ii) the approximate final dates for the submission of tenders or requests for participation;

(iii) a statement that interested suppliers should express their interest in the procurement to the procuring entity;

(iv) the address from which documents relating to the procurement may be obtained; and

(v) as much of the information that is required under Article IX:6 of the GPA for the notice of intended procurement, as is available;

(b) the procuring entity, for procurements of a recurring nature, indicates in an initial notice of intended procurement that subsequent notices will provide time-periods for tendering based on this paragraph; or

(c) a state of urgency duly substantiated by the procuring entity renders such time-period impracticable.

5. A procuring entity may reduce the time-period for tendering set out in paragraph 3 by five days for each one of the following circumstances:

(a) the notice of intended procurement is published by electronic means;

(b) all the tender documentation is made available by electronic means from the date of the publication of the notice of intended procurement; and

(c) the tenders can be received by electronic means by the procuring entity.

6. The use of paragraph 5, in conjunction with paragraph 4, shall in no case result in the reduction of the time-period for tendering set out in paragraph 3 to less than ten days from the date on which the notice of intended procurement is published.

7. Notwithstanding any other time-period in this Article, where a procuring entity purchases commercial goods or services, it may reduce the time-period for tendering set out in paragraph 3 to not less than 13 days, provided that it publishes by electronic means, at the same time, both the notice of intended procurement and the tender documentation. Where the entity also accepts tenders for commercial goods and services by electronic means, it may reduce the time period set out in paragraph 3 to not less than ten days.

ARTICLE 17.9: MODIFICATIONS AND RECTIFICATIONS TO COVERAGE

1. A Party shall notify the other Party of any proposed rectification of Annex 17-A, withdrawal of an entity from Annex 17-A, or other modification of Annex 17-A (referred to generally in this Article as "modification"). The Party proposing the modification (modifying Party) shall include in the notification:

(a) for any proposed withdrawal of an entity from Annex 17-A in the exercise of its rights on the grounds that government control or influence over the entity's covered procurement has been effectively eliminated, evidence that such government control or influence has been effectively eliminated; or

(b) for any other proposed modification, information as to the likely consequences of the change for the mutually agreed coverage provided under this Chapter.

2. Where the other Party objects to the proposed modification, it shall notify the modifying Party of its objection within 30 days of the notification of the proposed modification and include the reasons for its objection.

3. The Parties shall seek to resolve any objection through consultations. In such consultations, the Parties shall consider the proposed modification and, in the case of a notification under paragraph 1(b), any claim for compensatory adjustments, with a view to maintaining a balance of rights and obligations and a comparable level of mutually agreed coverage provided in this Chapter prior to such notification.

4. If a Party proposes a modification pursuant to paragraph 1(b), the modifying Party shall offer to the other Party appropriate compensatory adjustments, where such adjustments are necessary to maintain a level of coverage comparable to that which was existing prior to the modification. Such modification shall become effective if the other Party does not notify the modifying Party of any objection to the proposed modification within 30 days of the notification. A Party need not provide compensatory adjustments where the Parties agree that the proposed modification covers a procuring entity over which a Party has effectively eliminated its control or influence over the entity's covered procurement.

5. The Joint Committee shall adopt any proposed modification only where the other Party:

(a) does not object in writing to the proposed modification within 30 days of the notification provided under paragraph 1; or

(b) submits to the modifying Party a written notice withdrawing the objection.

ARTICLE 17.10: GOVERNMENT PROCUREMENT WORKING GROUP

1. The Parties shall establish a Working Group on Government Procurement comprising representatives of each Party.

2. The Working Group shall meet, as mutually agreed or upon request of a Party, to:

(a) consider issues regarding government procurement that a Party refers to it, including issues related to information technology; and

(b) exchange information relating to the government procurement opportunities in each Party.

ARTICLE 17.11: DEFINITIONS

For purposes of this Chapter:

APEC means Asia Pacific Economic Cooperation;

build-operate-transfer contract and **public works concession contract** mean any contractual arrangement the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructure, plant, buildings, facilities, or other government-owned works and under which, as consideration for a supplier's execution of a contractual arrangement, a procuring entity grants to the supplier, for a specified period of time, temporary ownership or a right to control and operate, and demand payment for the use of, such works for the duration of the contract;

commercial goods or services means goods or services of a type generally sold or offered for sale in the commercial marketplace to, and customarily purchased by, non-governmental buyers for non-governmental purposes;

GPA means WTO *Agreement on Government Procurement*, done at Marrakesh, April 15, 1994; and

procuring entity means an entity covered under Section A of Annex 17-A.

ANNEX 17-A
GOVERNMENT PROCUREMENT

Section A: Central Level Government Entities

This Chapter applies to the entities of the central level of government listed in each Party's Schedule to this Section where the value of the procurement is estimated, in accordance with Article II of the GPA and Article 17.4.2, to equal or exceed:

(a) for procurement of goods and services: 100,000 U.S. dollars with respect to the United States and 100 million Korean won with respect to Korea, to be adjusted, as necessary, based on consultations between the Parties; and

(b) for procurement of construction services: 5,000,000 Special Drawing Rights (SDRs) (7.4 billion Korean won or 7,407,000 U.S. dollars), to be converted into each Party's national currency in accordance with the *Modalities for Notifying Threshold Figures in National Currencies*, Annex 3 to the *Decisions on Procedural Matters under the Agreement on Government Procurement (1994)* (GPA/1).

Schedule of Korea

1. Board of Audit and Inspection
2. Office of the Prime Minister
3. Office for Government Policy Coordination
4. Ministry of Gender Equality and Family
5. Ministry of Finance and Economy
6. Ministry of Planning and Budget
7. Financial Supervisory Commission
8. Ministry of Unification
9. Ministry of Government Administration and Home Affairs
10. Civil Service Commission
11. Ministry of Science and Technology
12. Government Information Agency
13. Ministry of Government Legislation
14. Ministry of Patriots and Veterans Affairs
15. Ministry of Foreign Affairs and Trade
16. Ministry of Justice
17. Ministry of National Defense (Note 2)
18. Ministry of Education and Human Resources Development
19. Ministry of Culture and Tourism
20. Cultural Heritage Administration
21. Ministry of Agriculture and Forestry
22. Ministry of Commerce, Industry and Energy
23. Ministry of Health and Welfare
24. Korea Food and Drug Administration
25. Ministry of Labor
26. Ministry of Construction and Transportation
27. Ministry of Maritime Affairs and Fisheries
28. Ministry of Information and Communications
29. Ministry of Environment
30. Public Procurement Service (Note 3)
31. National Tax Service

32. Customs Service
33. National Statistical Office
34. Korea Meteorological Administration
35. National Police Agency (Note 4)
36. Supreme Prosecutors' Office
37. Military Manpower Administration
38. Rural Development Administration
39. Forest Service
40. Korean Intellectual Property Office
41. Small and Medium Business Administration
42. Korea Coast Guard (Note 4)
43. National Emergency Management Agency
44. Defense Acquisition Program Administration (Note 2)
45. National Youth Commission
46. National Human Rights Commission of Korea
47. Korean Broadcasting Commission
48. Korea Independent Commission Against Corruption
49. Presidential Commission on Small and Medium Enterprises
50. Fair Trade Commission
51. The Ombudsman of Korea

Notes to Korean Schedule

1. The above central government entities include their subordinate linear organizations, special local administrative organs, and attached organs as prescribed in Korea's *Government Organization Act*.

2. Ministry of National Defense and Defense Acquisition Program Administration: Subject to the decision of the Korean Government under the provisions of Article XXIII:1 of the GPA, for the purchases of the Ministry of National Defense and the Defense Acquisition Program Administration, this Chapter will generally apply to the following FSC categories only, and for services and construction services listed in Section C and Section D, it will apply only to those areas which are not related to national security and defense.

FSC 2510	Vehicular cab, body, and frame structural components
FSC 2520	Vehicular power transmission components
FSC 2540	Vehicular furniture and accessories
FSC 2590	Miscellaneous vehicular components
FSC 2610	Tires and tubes, pneumatic, nonaircraft
FSC 2910	Engine fuel system components, nonaircraft
FSC 2920	Engine electrical system components, nonaircraft
FSC 2930	Engine cooling system components, nonaircraft
FSC 2940	Engine air and oil filters, strainers and cleaners, nonaircraft
FSC 2990	Miscellaneous engine accessories, nonaircraft
FSC 3020	Gears, pulleys, sprockets and transmission chain
FSC 3416	Lathes
FSC 3417	Milling machines
FSC 3510	Laundry and dry cleaning equipment
FSC 4110	Refrigeration equipment
FSC 4230	Decontaminating and impregnating equipment
FSC 4520	Space heating equipment and domestic water heaters
FSC 4940	Miscellaneous maintenance and repair shop specialized equipment
FSC 5120	Hand tools, nonedged, nonpowered
FSC 5410	Prefabricated and portable buildings

FSC 5530	Plywood and veneer
FSC 5660	Fencing, fences and gates
FSC 5945	Relays and solenoids
FSC 5965	Headsets, handsets, microphones and speakers
FSC 5985	Antennae, waveguide, and related equipment
FSC 5995	Cable, cord, and wire assemblies: communication equipment
FSC 6220	Electric vehicular lights and fixtures
FSC 6505	Drugs and biologicals
FSC 6840	Pest control agents disinfectants
FSC 6850	Miscellaneous chemical, specialties
FSC 7310	Food cooking, baking, and serving equipment
FSC 7320	Kitchen equipment and appliances
FSC 7330	Kitchen hand tools and utensils
FSC 7350	Table ware
FSC 7360	Sets, kits, outfits, and modules food preparation and serving
FSC 7530	Stationery and record forms
FSC 7920	Brooms, brushes, mops, and sponges
FSC 7930	Cleaning and polishing compounds and preparations
FSC 8110	Drums and cans
FSC 9150	Oils and greases: cutting, lubricating, and hydraulic
FSC 9310	Paper and paperboard

3. Public Procurement Service: This Chapter covers only those procurements carried out by the Public Procurement Service for the entities listed in this Section.

4. National Police Agency and Korea Coast Guard: This Chapter does not cover procurements for the purpose of maintaining public order, as provided in Article XXIII of the GPA.

5. This Chapter does not cover the procurement of agricultural, fishery and livestock products in accordance with the *Foodgrain Management Law*, the *Law Concerning Marketing and Price Stabilization of Agricultural and Fishery Products*, and the *Livestock Law*.

Schedule of the United States

1. Advisory Commission on Intergovernmental Relations
2. Africa Development Foundation
3. Alaska Natural Gas Transportation System
4. American Battle Monuments Commission
5. Appalachian Regional Commission
6. Broadcasting Board of Governors
7. Commission of Fine Arts
8. Commission on Civil Rights
9. Commodity Futures Trading Commission
10. Consumer Product Safety Commission
11. Corporation for National and Community Service
12. Delaware River Basin Commission
13. Department of Agriculture (Note 2)
14. Department of Commerce (Note 3)
15. Department of Defense (Note 4)
16. Department of Education
17. Department of Energy (Note 5)
18. Department of Health and Human Services
19. Department of Homeland Security (Note 6)

20. Department of Housing and Urban Development
21. Department of the Interior, including the Bureau of Reclamation
22. Department of Justice
23. Department of Labor
24. Department of State
25. Department of Transportation (Note 7)
26. Department of the Treasury
27. Department of Veterans Affairs
28. Environmental Protection Agency
29. Equal Employment Opportunity Commission
30. Executive Office of the President
31. Export-Import Bank of the United States
32. Farm Credit Administration
33. Federal Communications Commission
34. Federal Crop Insurance Corporation
35. Federal Deposit Insurance Corporation
36. Federal Election Commission
37. Federal Home Loan Mortgage Corporation
38. Federal Housing Finance Board
39. Federal Maritime Commission
40. Federal Mediation and Conciliation Service
41. Federal Mine Safety and Health Review Commission
42. Federal Prison Industries, Inc.
43. Federal Reserve System
44. Federal Retirement Thrift Investment Board
45. Federal Trade Commission
46. General Services Administration (Note 8)
47. Government National Mortgage Association
48. Holocaust Memorial Council
49. Inter-American Foundation
50. Merit Systems Protection Board
51. National Aeronautics and Space Administration (NASA)
52. National Archives and Records Administration
53. National Capital Planning Commission
54. National Commission on Libraries and Information Science
55. National Council on Disability
56. National Credit Union Administration
57. National Foundation on the Arts and the Humanities
58. National Labor Relations Board
59. National Mediation Board
60. National Science Foundation
61. National Transportation Safety Board
62. Nuclear Regulatory Commission
63. Occupational Safety and Health Review Commission
64. Office of Government Ethics
65. Office of the Nuclear Waste Negotiator
66. Office of Personnel Management
67. Office of Special Counsel
68. Office of Thrift Supervision
69. Overseas Private Investment Corporation
70. Peace Corps
71. Railroad Retirement Board
72. Securities and Exchange Commission
73. Selective Service System

74. Small Business Administration
75. Smithsonian Institution
76. Social Security Administration
77. Susquehanna River Basin Commission
78. United States Agency for International Development
79. United States International Trade Commission

Notes to United States Schedule

1. Unless otherwise specified herein, this Chapter applies to all agencies subordinate to the entities listed in this Section.

2. Department of Agriculture: This Chapter does not cover the procurement of any agricultural good made in furtherance of an agricultural support program or a human feeding program.

3. Department of Commerce: This Chapter does not cover the procurement of any good or service related to the shipbuilding activities of the National Oceanic and Atmospheric Administration (NOAA).

4. Department of Defense:

(a) This Chapter does not cover the procurement of any good described in any Federal Supply Code classification listed below (for complete listing of U.S. Federal Supply Classification, see http://www.fedbizopps.gov/classCodes1.html:

FSC 19	Ships, Small Craft, Pontoons, and Floating Docks (the part of this classification defined as naval vessels or major components of the hull or superstructure thereof)
FSC 20	Ship and Marine Equipment (the part of this classification defined as naval vessels or major components of the hull or superstructure thereof)
FSC 2310	Passenger Motor Vehicles (only buses)
FSC 51	Hand Tools
FSC 52	Measuring Tools
FSC 83	Textiles, Leather, Furs, Apparel, Shoes, Tents, and Flags (all elements other than pins, needles, sewing kits, flagstaffs, flagpoles, and flagstaff trucks)
FSC 84	Clothing, Individual Equipment, and Insignia (all elements other than sub-class 8460 - luggage)
FSC 89	Subsistence (all elements other than sub-class 8975 - tobacco products)

(b) This Chapter does not cover the procurement of any specialty metal or any good containing one or more specialty metals. **Specialty metal** means:

(i) steel for which the maximum alloy content exceeds one or more of the following levels: manganese, 1.65 percent; silicon, 0.60 percent; or copper, 0.60 percent;

(ii) steel that contains more than 0.25 percent of any of the following elements: aluminum, chromium, cobalt, columbium, molybdenum, nickel, titanium, tungsten, or vanadium;

(iii) a metal alloy consisting of a nickel, iron-nickel, or cobalt base alloy that contains a total of other alloying metals (except iron) in excess of 10 percent;

(iv) titanium or a titanium alloy; or

(v) zirconium or a zirconium base alloy.

(c) The Chapter generally does not cover the procurement of any good described in any of the following FSC classifications, due to the application of Article XXIII:1 of the GPA:

FSC 10	Weapons
FSC 11	Nuclear Ordnance
FSC 12	Fire Control Equipment
FSC 13	Ammunitions and Explosives
FSC 14	Guided Missiles
FSC 15	Aircraft and Airframe Structural Components
FSC 16	Aircraft Components and Accessories
FSC 17	Aircraft Launching, Landing, and Ground Handling Equipment
FSC 18	Space Vehicles
FSC 19	Ships, Small Craft, Pontoons, and Floating Docks
FSC 20	Ship and Marine Equipment
FSC 2350	Combat, Assault & Tactical Vehicles, Tracked
FSC 28	Engines, Turbines, and Components
FSC 31	Bearings
FSC 58	Communications, Detection, and Coherent Radiation
FSC 59	Electrical and Electronic Equipment Components
FSC 60	Fiber Optics Materials, Components, Assemblies, and Accessories
FSC 8140	Ammunition & Nuclear Ordnance Boxes, Packages & Special Containers
FSC 95	Metal Bars, Sheets, and Shapes

5. Department of Energy: Due to the application of Article XXIII:1 of the GPA, this Chapter does not cover the procurement of:

(a) any good or service made to support the safeguarding of nuclear materials or technology, where the Department of Energy conducts the procurement under the authority of the *Atomic Energy Act*; or

(b) any oil purchase related to the Strategic Petroleum Reserve.

6. Department of Homeland Security:

(a) This Chapter does not cover procurement by the Transportation Security Administration.

(b) The essential security considerations applicable to the Department of Defense are equally applicable to the U.S. Coast Guard.

7. Department of Transportation: This Chapter does not cover procurement by the Federal Aviation Administration.

8. General Services Administration: This Chapter does not cover the procurement of any good described in any of the following FSC classifications:

FSC 51	Hand Tools
FSC 52	Measuring Tools
FSC 7340	Cutlery and Flatware

Section B: Goods

This Chapter applies to the procurement of any good by the entities listed in Section A, unless otherwise specified in this Chapter.

Section C: Services

This Chapter applies to the procurement of all services covered under each Party's Annex 4 of Appendix I of the GPA.

Section D: Construction Services

This Chapter applies to the procurement of all construction services under CPC 51 procured by the entities listed in Section A, unless otherwise specified in this Chapter.

Section E: General Notes

Unless otherwise specified herein, the following General Notes in each Party's Schedule apply without exception to this Chapter, including to all sections of this Annex.

Schedule of Korea

1. This Chapter does not apply to procurement in furtherance of human feeding programs.

2. This Chapter does not apply to:

(a) the single tendering procurement and set-asides for small- and medium-sized businesses according to the *Act Relating to Contracts to which the State is a Party* and its Presidential Decree; or

(b) set asides for small-and medium-sized businesses according to the *Act on Private Participation in Infrastructure*.

Schedule of the United States

1. This Chapter does not apply to any set-aside on behalf of small or minority-owned businesses. A set-aside may include any form of preference, such as the exclusive right to provide a good or service, or any price preference.

2. This Chapter does not apply to the governmental provision of goods and services to persons or governmental authorities not specifically covered under this Annex.

3. Where a contract to be awarded by an entity is not covered by this Chapter, this Chapter shall not be construed to cover any good or service component of that contract.

CHAPTER EIGHTEEN
INTELLECTUAL PROPERTY RIGHTS

ARTICLE 18.1: GENERAL PROVISIONS

1. Each Party shall, at a minimum, give effect to this Chapter.

International Agreements

2. Further to Article 1.2 (Relation to Other Agreements), the Parties affirm their existing rights and obligations with respect to each other under the TRIPS Agreement.

3. Each Party shall ratify or accede to the following agreements by the date this Agreement enters into force:

(a) the *Patent Cooperation Treaty* (1970), as amended in 1979;

(b) the *Paris Convention for the Protection of Industrial Property* (1967) (the Paris Convention);

(c) the *Berne Convention for the Protection of Literary and Artistic Works* (1971) (the Berne Convention);

(d) the *Convention Relating to the Distribution of Programme-Carrying Signals Transmitted by Satellite* (1974);

(e) the *Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks* (1989);

(f) the *Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure* (1977), as amended in 1980;

(g) the *International Convention for the Protection of New Varieties of Plants* (1991);

(h) the *Trademark Law Treaty* (1994);[1]

(i) the *World Intellectual Property Organization (WIPO) Copyright Treaty* (1996); and

(j) the *WIPO Performances and Phonograms Treaty* (1996).

4. Each Party shall make all reasonable efforts to ratify or accede to the following agreements:

(a) the *Patent Law Treaty* (2000);

[1] A Party may satisfy the obligation in Article 18.1.3(h) by ratifying or acceding to the *Singapore Treaty on the Law of Trademarks* (2006), provided that treaty has entered into force.

(b) the *Hague Agreement Concerning the International Registration of Industrial Designs* (1999); and

(c) the *Singapore Treaty on the Law of Trademarks* (2006).

More Extensive Protection and Enforcement

5. A Party may provide more extensive protection for, and enforcement of, intellectual property rights under its law than this Chapter requires, provided that the more extensive protection does not contravene this Chapter.

National Treatment

6. In respect of all categories of intellectual property covered in this Chapter, each Party shall accord to nationals[2] of the other Party treatment no less favorable than it accords to its own nationals with regard to the protection[3] and enjoyment of such intellectual property rights and any benefits derived from such rights. With respect to secondary uses of phonograms by means of analog communications, analog free over-the-air radio broadcasting, and analog free over-the-air television broadcasting, however, a Party may limit the rights of performers and producers of phonograms of the other Party to the rights its persons are accorded in the territory of the other Party.

7. A Party may derogate from paragraph 6 in relation to its judicial and administrative procedures, including requiring a national of the other Party to designate an address for service of process in its territory, or to appoint an agent in its territory, provided that such derogation is:

(a) necessary to secure compliance with laws and regulations that are not inconsistent with this Chapter; and

(b) not applied in a manner that would constitute a disguised restriction on trade.

8. Paragraph 6 does not apply to procedures provided in multilateral agreements to which either Party is a party concluded under the auspices of the WIPO in relation to the acquisition or maintenance of intellectual property rights.

Application of Agreement to Existing Subject Matter and Prior Acts

9. Except as it provides otherwise, including in Article 18.4.5, this Chapter gives rise to obligations in respect of all subject matter existing at the date this Agreement enters into force that is protected on that date in the territory of the Party where protection is claimed, or that meets or comes subsequently to meet the criteria for protection under this Chapter.

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[2] For purposes of paragraphs 6 and 7 and Articles 18.2.14(a), and 18.6.1, a "national" of a Party shall include, in respect of the relevant right, any person (as defined in Article 1.4 (Definitions)), of that Party that would meet the criteria for eligibility for protection of that right provided for in the agreements listed in paragraph 3 and the TRIPS Agreement.

[3] For purposes of paragraph 6, "protection" includes: (1) matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights as well as matters affecting the use of intellectual property rights specifically covered by this Chapter; and (2) the prohibition on circumvention of effective technological measures set out in Article 18.4.7 and the rights and obligations concerning rights management information set out in Article 18.4.8.

10. Except as otherwise provided in this Chapter, including in Article 18.4.5, a Party shall not be required to restore protection to subject matter that on the date this Agreement enters into force has fallen into the public domain in the territory of the Party where the protection is claimed.

11. This Chapter does not give rise to obligations in respect of acts that occurred before the date this Agreement enters into force.

Transparency

12. Further to Article 21.1 (Publication), and with the object of making the protection and enforcement of intellectual property rights transparent, each Party shall ensure that all laws, regulations, and procedures concerning the protection or enforcement of intellectual property rights are in writing and are published,[4] or where publication is not practicable made publicly available, in its national language in such a manner as to enable governments and right holders to become acquainted with them.

ARTICLE 18.2: TRADEMARKS INCLUDING GEOGRAPHICAL INDICATIONS

1. Neither Party may require, as a condition of registration, that signs be visually perceptible, nor may either Party deny registration of a trademark solely on the grounds that the sign of which it is composed is a sound or scent.

2. Each Party shall provide that trademarks shall include certification marks. Each Party shall also provide that geographical indications are eligible for protection as trademarks.[5]

3. Each Party shall ensure that its measures mandating the use of the term customary in common language as the common name for a good or service (common name), including, *inter alia*, requirements concerning the relative size, placement or style of use of the trademark in relation to the common name, do not impair the use or effectiveness of trademarks used in relation to such good or service.

4. Each Party shall provide that the owner of a registered trademark shall have the exclusive right to prevent all third parties not having the owner's consent from using in the course of trade identical or similar signs, including geographical indications, at least for goods or services that are identical or similar to those goods or services in respect of which the owner's trademark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign, including a geographical indication, for identical goods or services, a likelihood of confusion shall be presumed.

5. Each Party may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that such exceptions take account of the legitimate interests of the owner of the trademark and of third parties.

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[4] For greater certainty, a Party may satisfy the requirement in paragraph 12 to publish a law, regulation, or procedure by making it available to the public on the Internet.

[5] For purposes of this Chapter, **geographical indications** means indications that identify a good as originating in the territory of a Party, or a region or locality in that territory, where a given quality, reputation, or other characteristic of the good is essentially attributable to its geographical origin. Any sign (such as words, including geographical and personal names, as well as letters, numerals, figurative elements, and colors, including single colors) or combination of signs, in any form whatsoever, shall be eligible to be a geographical indication. "Originating" in this Chapter does not have the meaning ascribed to that term in Article 1.4 (Definitions).

6. Neither Party may require, as a condition for determining that a mark is a well-known mark, that the mark has been registered in the territory of that Party or in another jurisdiction. Additionally, neither Party may deny remedies or relief with respect to well-known marks solely because of the lack of:

(a) a registration;

(b) inclusion on a list of well-known marks; or

(c) prior recognition of the mark as well-known.

7. Article 6*bis* of the Paris Convention shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified by a well-known trademark,[6] whether registered or not, provided that use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.

8. Each Party shall provide for appropriate measures to refuse or cancel the registration and prohibit the use of a trademark or geographical indication that is identical or similar to a well-known trademark, for related goods or services, if the use of that trademark or geographical indication is likely to cause confusion, or to cause mistake, or to deceive or risk associating the trademark or geographical indication with the owner of the well-known trademark, or constitutes unfair exploitation of the reputation of the well-known trademark.

9. Each Party shall provide a system for the registration of trademarks, which shall include:

(a) a requirement to provide to the applicant a communication in writing, which may be provided electronically, of the reasons for a refusal to register a trademark;

(b) an opportunity for the applicant to respond to communications from the trademark authorities, to contest an initial refusal, and to appeal judicially a final refusal to register;

(c) an opportunity for interested parties to oppose a trademark application and to seek cancellation of a trademark after it has been registered; and

(d) a requirement that decisions in opposition and cancellation proceedings be reasoned and in writing. Written decisions may be provided electronically.

10. Each Party shall provide a:

(a) system for the electronic application for, and electronic processing, registering, and maintenance of, trademarks; and

(b) publicly available electronic database, including an online database, of trademark applications and registrations.

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[6] For purposes of determining whether a mark is well-known, neither Party may require that the reputation of the trademark extend beyond the sector of the public that normally deals with the relevant goods or services.

11. Each Party shall provide that:

(a) each registration and publication that concerns a trademark application or registration and that indicates goods or services shall indicate the goods or services by their names, grouped according to the classes of the classification established by the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks* (1979), as revised and amended (Nice Classification); and

(b) goods or services may not be considered as being similar to each other solely on the ground that, in any registration or publication, they appear in the same class of the Nice Classification. Conversely, each Party shall provide that goods or services may not be considered as being dissimilar from each other solely on the ground that, in any registration or publication, they appear in different classes of the Nice Classification.

12. Each Party shall provide that initial registration and each renewal of registration of a trademark shall be for a term of no less than ten years.

13. Neither Party may require recordation of trademark licenses to establish the validity of the license, to assert any rights in a trademark, or for other purposes.

14. If a Party provides the means to apply for protection or petition for recognition of geographical indications, through a system of protection of trademarks or otherwise, it shall, with respect to such applications and petitions (as relevant to the means chosen by the Party):

(a) accept those applications and petitions without requiring intercession by a Party on behalf of its nationals;

(b) process those applications and petitions with a minimum of formalities;

(c) ensure that its regulations governing filing of those applications and petitions are readily available to the public and set out clearly the procedures for these actions;

(d) make available contact information sufficient to allow the general public to obtain guidance concerning the procedures for filing applications and petitions and the processing of those applications and petitions in general; and to allow applicants, petitioners, or their representatives to ascertain the status of, and to obtain procedural guidance concerning, specific applications and petitions; and

(e) ensure that applications and petitions for geographical indications are published for opposition, and provide procedures for opposing geographical indications that are the subject of applications or petitions. Each Party shall also provide procedures to cancel a registration resulting from an application or a petition.

15. (a) Each Party shall provide that each of the following shall be grounds for refusing protection or recognition of, and for opposition and cancellation of, a geographical indication:

(i) the geographical indication is likely to cause confusion with a trademark that is the subject of a good faith pending application or registration in the Party's territory and that has a priority date that predates the protection or recognition of the geographical indication in that territory;

(ii) the geographical indication is likely to cause confusion with a trademark, the rights to which have been acquired in the Party's territory through use in good faith, that has a priority date that predates the protection or recognition of the geographical indication in that territory; and

(iii) the geographical indication is likely to cause confusion with a trademark that has become well known in the Party's territory and that has a priority date that predates the protection or recognition of the geographical indication in that territory.

(b) For purposes of subparagraph (a), the date of protection of the geographical indication in a Party's territory shall be:

(i) in the case of protection or recognition provided as a result of an application or petition, the date of the application or petition; and

(ii) in the case of protection or recognition provided through other means, the date of protection or recognition under the Party's laws.

ARTICLE 18.3: DOMAIN NAMES ON THE INTERNET

1. In order to address the problem of trademark cyber-piracy, each Party shall require that the management of its country-code top-level domain (ccTLD) provide an appropriate procedure for the settlement of disputes, based on the principles established in the Uniform Domain-Name Dispute-Resolution Policy.

2. Each Party shall require that the management of its ccTLD provide online public access to a reliable and accurate database of contact information concerning domain-name registrants.

ARTICLE 18.4: COPYRIGHT AND RELATED RIGHTS

1. Each Party shall provide[7] that authors, performers, and producers of phonograms[8] have the right to authorize or prohibit[9] all reproductions of their works, performances,[10] and

[7] The Parties reaffirm that it is a matter for each Party's law to prescribe that works and phonograms shall not be protected by copyright unless they have been fixed in some material form.

[8] "Authors," "performers," and "producers of phonograms" in this Chapter refer also to any successors in title.

[9] With respect to copyrights and related rights, the "right to authorize or prohibit" for purposes of this Chapter refers to exclusive rights.

[10] With respect to copyright and related rights, a **performance** for purposes of this Chapter means a performance fixed in a phonogram unless otherwise specified.

phonograms, in any manner or form, permanent or temporary (including temporary storage in electronic form).[11]

2. Each Party shall provide to authors, performers, and producers of phonograms the right to authorize or prohibit the making available to the public of the original and copies[12] of their works, performances, and phonograms through sale or other transfer of ownership.

3. In order to ensure that no hierarchy is established between rights of authors, on the one hand, and rights of performers and producers of phonograms, on the other hand, each Party shall provide that in cases where authorization is needed from both the author of a work embodied in a phonogram and a performer or producer owning rights in the phonogram, the need for the authorization of the author does not cease to exist because the authorization of the performer or producer is also required. Likewise, each Party shall provide that in cases where authorization is needed from both the author of a work embodied in a phonogram and a performer or producer owning rights in the phonogram, the need for the authorization of the performer or producer does not cease to exist because the authorization of the author is also required.

4. Each Party shall provide that, where the term of protection of a work (including a photographic work), performance, or phonogram is to be calculated:

(a) on the basis of the life of a natural person, the term shall be not less than the life of the author and 70 years after the author's death; and

(b) on a basis other than the life of a natural person, the term shall be:

(i) not less than 70 years from the end of the calendar year of the first authorized publication of the work, performance, or phonogram; or

(ii) failing such authorized publication within 25 years from the creation of the work, performance, or phonogram, not less than 70 years from the end of the calendar year of the creation of the work, performance, or phonogram.

5. Each Party shall apply Article 18 of the Berne Convention and Article 14.6 of the TRIPS Agreement, *mutatis mutandis*, to the subject matter, rights, and obligations in this Article and Articles 18.5 and 18.6.

6. Each Party shall provide that for copyright and related rights, any person acquiring or holding any economic right in a work, performance, or phonogram:

(a) may freely and separately transfer that right by contract; and

(b) by virtue of a contract, including contracts of employment underlying the creation of works, performances, and phonograms, shall be able to exercise

[11] Each Party shall confine limitations or exceptions to the rights described in paragraph 1 to certain special cases that do not conflict with a normal exploitation of the work, performance, or phonogram, and do not unreasonably prejudice the legitimate interests of the right holder. For greater certainty, each Party may adopt or maintain limitations or exceptions to the rights described in paragraph 1 for fair use, as long as any such limitation or exception is confined as stated in the previous sentence.

[12] As used in paragraph 2, "copies" and "original and copies", being subject to the right of distribution in this paragraph, refer exclusively to fixed copies that can be put into circulation as tangible objects.

that right in that person's own name and enjoy fully the benefits derived from that right.

7. (a) In order to provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures that authors, performers, and producers of phonograms use in connection with the exercise of their rights and that restrict unauthorized acts in respect of their works, performances, and phonograms, each Party shall provide that any person who:

(i) knowingly, or having reasonable grounds to know, circumvents without authority any effective technological measure that controls access to a protected work, performance, phonogram, or other subject matter; or

(ii) manufactures, imports, distributes, offers to the public, provides, or otherwise traffics in devices, products, or components, or offers to the public or provides services, that:

(A) are promoted, advertised, or marketed by that person, or by another person acting in concert with, and with the knowledge of, that person, for the purpose of circumvention of any effective technological measure;

(B) have only a limited commercially significant purpose or use other than to circumvent any effective technological measure; or

(C) are primarily designed, produced, or performed for the purpose of enabling or facilitating the circumvention of any effective technological measure,

shall be liable and subject to the remedies set out in Article 18.10.13.[13] Each Party shall provide for criminal procedures and penalties to be applied when any person, other than a nonprofit library, archive, educational institution, or public noncommercial broadcasting entity, is found to have engaged willfully and for purposes of commercial advantage or private financial gain in any of the foregoing activities. Such criminal procedures and penalties shall include the application to such activities of the remedies and authorities listed in subparagraphs (a), (b), and (e) of Article 18.10.27 as applicable to infringements, *mutatis mutandis*.

(b) In implementing subparagraph (a), neither Party shall be obligated to require that the design of, or the design and selection of parts and components for, a consumer electronics, telecommunications, or computing product provide for a response to any particular technological measure, so long as the product does not otherwise violate any measures implementing subparagraph (a).

[13] In addition, each Party shall provide that any person who, unknowingly and without reasonable grounds to know, circumvents without authority any effective technological measure that controls access to a protected work, performance, phonogram, or other subject matter shall be liable and subject at least to the remedies set out in subparagraphs (a), (c), and (d) of Article 18.10.13.

(c) Each Party shall provide that a violation of a measure implementing this paragraph is a separate cause of action, independent of any infringement that might occur under the Party's law on copyright and related rights.

(d) Each Party shall confine exceptions and limitations to measures implementing subparagraph (a) to the following activities, which shall be applied to relevant measures in accordance with subparagraph (e):[14]

(i) noninfringing reverse engineering activities with regard to a lawfully obtained copy of a computer program, carried out in good faith with respect to particular elements of that computer program that have not been readily available to the person engaged in those activities, for the sole purpose of achieving interoperability of an independently created computer program with other programs;

(ii) noninfringing good faith activities, carried out by an appropriately qualified researcher who has lawfully obtained a copy, unfixed performance, or display of a work, performance, or phonogram and who has made a good faith effort to obtain authorization for such activities, to the extent necessary for the sole purpose of research consisting of identifying and analyzing flaws and vulnerabilities of technologies for scrambling and descrambling of information;

(iii) the inclusion of a component or part for the sole purpose of preventing the access of minors to inappropriate online content in a technology, product, service, or device that itself is not prohibited under the measures implementing subparagraph (a)(ii);

(iv) noninfringing good faith activities that are authorized by the owner of a computer, computer system, or computer network for the sole purpose of testing, investigating, or correcting the security of that computer, computer system, or computer network;

(v) noninfringing activities for the sole purpose of identifying and disabling a capability to carry out undisclosed collection or dissemination of personally identifying information reflecting the online activities of a natural person in a way that has no other effect on the ability of any person to gain access to any work;

(vi) lawfully authorized activities carried out by government employees, agents, or contractors for the purpose of law enforcement, intelligence, essential security, or similar governmental purposes;

(vii) access by a nonprofit library, archive, or educational institution to a work, performance, or phonogram not otherwise available to it, for the sole purpose of making acquisition decisions; and

[14] Either Party may request consultations with the other Party to consider how to address, under subparagraph (d), activities of a similar nature that a Party identifies after the date this Agreement enters into force.

(viii) noninfringing uses of a work, performance, or phonogram in a particular class of works, performances, or phonograms when an actual or likely adverse impact on those noninfringing uses is demonstrated in a legislative or administrative proceeding by substantial evidence, provided that any limitation or exception adopted in reliance on this clause shall have effect for a renewable period of not more than three years from the date the proceeding concludes.

(e) The exceptions and limitations to measures implementing subparagraph (a) for the activities set forth in subparagraph (d) may only be applied as follows, and only to the extent that they do not impair the adequacy of legal protection or the effectiveness of legal remedies against the circumvention of effective technological measures:

(i) Measures implementing subparagraph (a)(i) may be subject to exceptions and limitations with respect to each activity set forth in subparagraph (d).

(ii) Measures implementing subparagraph (a)(ii), as they apply to effective technological measures that control access to a work, performance, or phonogram, may be subject to exceptions and limitations with respect to activities set forth in subparagraph (d)(i), (ii), (iii), (iv), and (vi).

(iii) Measures implementing subparagraph (a)(ii), as they apply to effective technological measures that protect any copyright or any rights related to copyright, may be subject to exceptions and limitations with respect to activities set forth in subparagraph (d)(i) and (vi).

(f) **Effective technological measure** means any technology, device, or component that, in the normal course of its operation, controls access to a protected work, performance, phonogram, or other protected subject matter, or protects any copyright or any rights related to copyright.

8. In order to provide adequate and effective legal remedies to protect rights management information:

(a) Each Party shall provide that any person who without authority, and knowing, or, with respect to civil remedies, having reasonable grounds to know, that it would induce, enable, facilitate, or conceal an infringement of any copyright or related right,

(i) knowingly removes or alters any rights management information;

(ii) distributes or imports for distribution rights management information knowing that the rights management information has been removed or altered without authority; or

(iii) distributes, imports for distribution, broadcasts, communicates or makes available to the public copies of works, performances, or phonograms, knowing that rights management information has been removed or altered without authority,

shall be liable and subject to the remedies set out in Article 18.10.13. Each Party shall provide for criminal procedures and penalties to be applied when any person, other than a nonprofit library, archive, educational institution, or public noncommercial broadcasting entity, is found to have engaged willfully and for purposes of commercial advantage or private financial gain in any of the foregoing activities. These criminal procedures and penalties shall include the application to such activities of the remedies and authorities listed in subparagraphs (a), (b), and (e) of Article 18.10.27 as applicable to infringements, *mutatis mutandis*.

(b) Each Party shall confine exceptions and limitations to measures implementing subparagraph (a) to lawfully authorized activities carried out by government employees, agents, or contractors for the purpose of law enforcement, intelligence, essential security, or similar governmental purposes.

(c) **Rights management information** means:

(i) information that identifies a work, performance, or phonogram; the author of the work, the performer of the performance, or the producer of the phonogram; or the owner of any right in the work, performance, or phonogram;

(ii) information about the terms and conditions of the use of the work, performance, or phonogram; or

(iii) any numbers or codes that represent such information,

when any of these items is attached to a copy of the work, performance, or phonogram or appears in connection with the communication or making available of a work, performance, or phonogram to the public.

(d) For greater certainty, nothing in this paragraph shall be construed to obligate a Party to require the owner of any right in the work, performance, or phonogram to attach rights management information to copies of the work, performance, or phonogram, or to cause rights management information to appear in connection with a communication of the work, performance, or phonogram to the public.

9. Each Party shall provide appropriate laws, orders, regulations, government-issued guidelines, or administrative or executive decrees providing that its central government agencies not use infringing computer software and other materials protected by copyright or related rights and only use computer software and other materials protected by copyright or related rights as authorized by the relevant license. These measures shall provide for the regulation of the acquisition and management of software and other materials for government use that are protected by copyright or related rights.

10. (a) With respect to this Article and Articles 18.5 and 18.6, each Party shall confine limitations or exceptions to exclusive rights to certain special cases that do not conflict with a normal exploitation of the work, performance, or phonogram, and do not unreasonably prejudice the legitimate interests of the right holder.

(b) Notwithstanding subparagraph (a) and Article 18.6.3(b), neither Party may permit the retransmission of television signals (whether terrestrial, cable, or satellite) on the Internet without the authorization of the right holder or right holders of the content of the signal and, if any, of the signal.[15]

ARTICLE 18.5: COPYRIGHT

Without prejudice to Articles 11(1)(ii), 11*bis*(1)(i) and (ii), 11*ter*(1)(ii), 14(1)(ii), and 14*bis* of the Berne Convention, each Party shall provide to authors the exclusive right to authorize or prohibit the communication to the public of their works, by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access these works from a place and at a time individually chosen by them.

ARTICLE 18.6: RELATED RIGHTS

1. With respect to the rights accorded under this Chapter to performers and producers of phonograms, each Party shall:

(a) accord those rights to the performers and producers of phonograms who are nationals of the other Party; and

(b) accord those rights with respect to performances and phonograms that are first published or first fixed[16] in the territory of the other Party.[17]

2. Each Party shall provide to performers the right to authorize or prohibit:

(a) the broadcasting and communication to the public of their unfixed performances, except where the performance is already a broadcast performance; and

(b) the fixation of their unfixed performances.

3. (a) Each Party shall provide to performers and producers of phonograms the right to authorize or prohibit the broadcasting and any communication to the public of their performances or phonograms, by wire or wireless means, including the making available to the public of those performances and phonograms in such a way that members of the public may access them from a place and at a time individually chosen by them.

(b) Notwithstanding subparagraph (a) and Article 18.4.10, the application of this right to analog transmissions and free over-the-air broadcasts, and exceptions or limitations to this right for such activity, shall be a matter of each Party's law.

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[15] For purposes of subparagraph (b) and for greater certainty, retransmission within a Party's territory over a closed, defined, subscriber network that is not accessible from outside the Party's territory does not constitute retransmission on the Internet.

[16] For purposes of Article 18.6, "fixation" includes the finalization of the master tape or its equivalent.

[17] With respect to the protection of phonograms, a Party may apply the criterion of fixation instead of the criterion of publication.

(c) Each Party may adopt limitations to this right in respect of other noninteractive transmissions in accordance with Article 18.4.10, provided that the limitations do not prejudice the right of the performer or producer of phonograms to obtain equitable remuneration.

4. Neither Party may subject the enjoyment and exercise of the rights of performers and producers of phonograms provided for in this Chapter to any formality.

5. For purposes of this Article and Article 18.4, the following definitions apply with respect to performers and producers of phonograms:

(a) **broadcasting** means the transmission to the public by wireless means or satellite of sounds or sounds and images, or representations thereof, including wireless transmission of encrypted signals where the means for decrypting are provided to the public by the broadcasting organization or with its consent; "broadcasting" does not include transmissions over computer networks or any transmissions where the time and place of reception may be individually chosen by members of the public;

(b) **communication to the public** of a performance or a phonogram means the transmission to the public by any medium, other than by broadcasting, of sounds of a performance or the sounds or the representations of sounds fixed in a phonogram;

(c) **fixation** means the embodiment of sounds, or of the representations thereof, from which they can be perceived, reproduced, or communicated through a device;

(d) **performers** means actors, singers, musicians, dancers, and other persons who act, sing, deliver, declaim, play in, interpret, or otherwise perform literary or artistic works or expressions of folklore;

(e) **phonogram** means the fixation of the sounds of a performance or of other sounds, or of a representation of sounds, other than in the form of a fixation incorporated in a cinematographic or other audiovisual work;

(f) **producer of a phonogram** means the person who, or the legal entity which, takes the initiative and has the responsibility for the first fixation of the sounds of a performance or other sounds, or the representations of sounds; and

(g) **publication** of a performance or a phonogram means the offering of copies of the performance or the phonogram to the public, with the consent of the right holder, and provided that copies are offered to the public in reasonable quantity.

ARTICLE 18.7: PROTECTION OF ENCRYPTED PROGRAM-CARRYING SATELLITE AND CABLE SIGNALS

1. Each Party shall make it a criminal offense:

(a) to manufacture, assemble, modify, import, export, sell, lease, or otherwise distribute a tangible or intangible device or system, knowing or having reason to know that the device or system is primarily of assistance in decoding an

encrypted program-carrying satellite or cable signal without the authorization of the lawful distributor of such signal; and

(b) willfully to receive and make use of,[18] or further distribute, a program-carrying signal that originated as an encrypted satellite or cable signal knowing that it has been decoded without the authorization of the lawful distributor of the signal, or if the signal has been decoded with the authorization of the lawful distributor of the signal, willfully to further distribute the signal for purposes of commercial advantage knowing that the signal originated as an encrypted program-carrying signal and that such further distribution is without the authorization of the lawful signal distributor.

2. Each Party shall provide for civil remedies, including compensatory damages, for any person injured by any activity described in paragraph 1, including any person that holds an interest in the encrypted programming signal or its content.

ARTICLE 18.8: PATENTS

1. Each Party shall make patents available for any invention, whether a product or process, in all fields of technology, provided that the invention is new, involves an inventive step, and is capable of industrial application. In addition, each Party confirms that patents shall be available for any new uses or methods of using a known product.[19]

2. Each Party may only exclude from patentability:

(a) inventions, the prevention within its territory of the commercial exploitation of which is necessary to protect *ordre public* or morality, including to protect human, animal, or plant life or health or to avoid serious prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by its law; and

(b) diagnostic, therapeutic, and surgical procedures for the treatment of humans or animals.

3. Each Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the patent owner, taking account of the legitimate interests of third parties.

4. Each Party shall provide that a patent may be revoked only on grounds that would have justified a refusal to grant the patent. A Party may also provide that fraud, misrepresentation, or inequitable conduct may be the basis for revoking a patent or holding a patent unenforceable. Where a Party provides proceedings that permit a third party to oppose the grant of a patent, the Party shall not make such proceedings available before the grant of the patent.

5. Consistent with paragraph 3, if a Party permits a third person to use the subject matter of a subsisting patent to generate information necessary to support an application for

[18] For greater certainty, "make use of" includes viewing of the signal, whether private or commercial.

[19] For purposes of Article 18.8, a Party may treat the terms "inventive step" and "capable of industrial application" as synonymous with the terms "non-obvious" and "useful" respectively.

marketing approval of a pharmaceutical product, that Party shall provide that any product produced under such authority shall not be made, used, or sold in its territory other than for purposes related to generating such information to support an application for meeting marketing approval requirements of that Party, and if the Party permits exportation of such product, the Party shall provide that the product shall only be exported outside its territory for purposes of generating information to support an application for meeting marketing approval requirements of that Party.

6. (a) Each Party, at the request of the patent owner, shall adjust the term of a patent to compensate for unreasonable delays that occur in granting the patent. For purposes of this subparagraph, an unreasonable delay shall at least include a delay in the issuance of the patent of more than four years from the date of filing of the application in the territory of the Party, or three years after a request for examination of the application, whichever is later. Periods attributable to actions of the patent applicant need not be included in the determination of such delays.[20]

(b) With respect to patents covering a new pharmaceutical product[21] that is approved for marketing in the territory of the Party and methods of making or using a new pharmaceutical product that is approved for marketing in the territory of the Party, each Party, at the request of the patent owner, shall make available an adjustment of the patent term or the term of the patent rights of a patent covering a new pharmaceutical product, its approved method of use, or a method of making the product to compensate the patent owner for unreasonable curtailment of the effective patent term as a result of the marketing approval process related to the first commercial use of that pharmaceutical product in the territory of that Party. Any adjustment under this subparagraph shall confer all of the exclusive rights, subject to the same limitations and exceptions, of the patent claims of the product, its method of use, or its method of manufacture in the originally issued patent as applicable to the product and the approved method of use of the product.[22]

7. Each Party shall disregard information contained in public disclosures used to determine if an invention is novel or has an inventive step if the public disclosure:

(a) was made or authorized by, or derived from, the patent applicant, and

(b) occurred within 12 months prior to the date of filing of the application in the territory of the Party.[23]

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[20] Notwithstanding Article 18.1.9, subparagraph (a) shall apply to all patent applications filed on or after January 1, 2008.

[21] For greater certainty, **new pharmaceutical product** in subparagraph (b) means a product that at least contains a new chemical entity that has not been previously approved as a pharmaceutical product in the territory of the Party.

[22] For purposes of subparagraph (b), **effective patent term** means the period from the date of approval of the product until the original expiration date of the patent.

[23] Notwithstanding Article 18.1.9, paragraph 7 shall apply to all patent applications filed on or after January 1, 2008.

8. Each Party shall provide patent applicants with at least one opportunity to make amendments, corrections, and observations in connection with their applications.

9. Each Party shall provide that a disclosure of a claimed invention shall be considered to be sufficiently clear and complete if it provides information that allows the invention to be made and used by a person skilled in the art, without undue experimentation, as of the filing date.

10. Each Party shall provide that a claimed invention:

(a) is sufficiently supported by its disclosure if the disclosure allows a person skilled in the art to extend the teaching therein to the entire scope of the claim, thereby showing that the applicant does not claim subject matter which the applicant had not recognized and described or possessed on the filing date; and

(b) is industrially applicable if it has a specific, substantial, and credible utility.

11. The Parties shall endeavor to establish a framework for cooperation between their respective patent offices as a basis for progress towards the mutual exploitation of search and examination work.

ARTICLE 18.9: MEASURES RELATED TO CERTAIN REGULATED PRODUCTS

1. (a) If a Party requires or permits, as a condition of granting marketing approval for a new pharmaceutical or new agricultural chemical product, the submission of information concerning safety or efficacy of the product, the origination of which involves a considerable effort, the Party shall not, without the consent of a person that previously submitted such safety or efficacy information to obtain marketing approval in the territory of the Party, authorize another to market a same or a similar product based on:

(i) the safety or efficacy information submitted in support of the marketing approval; or

(ii) evidence of the marketing approval,

for at least five years for pharmaceutical products and ten years for agricultural chemical products from the date of marketing approval in the territory of the Party.

(b) If a Party requires or permits, in connection with granting marketing approval for a new pharmaceutical or new agricultural chemical product, the submission of evidence concerning the safety or efficacy of a product that was previously approved in another territory, such as evidence of prior marketing approval in the other territory, the Party shall not, without the consent of a person that previously submitted the safety or efficacy information to obtain marketing approval in the other territory, authorize another to market a same or a similar product based on:

(i) the safety or efficacy information submitted in support of the prior marketing approval in the other territory; or

(ii) evidence of prior marketing approval in the other territory,

for at least five years for pharmaceutical products and ten years for agricultural chemical products from the date of marketing approval of the new product in the territory of the Party.[24]

(c) For purposes of this Article, a **new pharmaceutical product** is one that does not contain a chemical entity that has been previously approved in the territory of the Party for use in a pharmaceutical product, and a **new agricultural chemical product** is one that contains a chemical entity that has not been previously approved in the territory of the Party for use in an agricultural chemical product.

2. (a) If a Party requires or permits, as a condition of granting marketing approval for a pharmaceutical product that includes a chemical entity that has been previously approved for marketing in another pharmaceutical product, the submission of new clinical information that is essential to the approval of the pharmaceutical product containing the previously approved chemical entity, other than information related to bioequivalency, the Party shall not, without the consent of a person that previously submitted such new clinical information to obtain marketing approval in the territory of the Party, authorize another to market a same or a similar product based on:

(i) the new clinical information submitted in support of the marketing approval; or

(ii) evidence of the marketing approval based on the new clinical information,

for at least three years from the date of marketing approval in the territory of the Party.

(b) If a Party requires or permits, in connection with granting marketing approval for a pharmaceutical product of the type specified in subparagraph (a), the submission of evidence concerning new clinical information for a product that was previously approved based on that new clinical information in another territory, other than evidence of information related to bioequivalency, such as evidence of prior marketing approval based on the new clinical information, the Party shall not, without the consent of the person that previously submitted such new clinical information to obtain marketing approval in the other territory, authorize another to market a same or a similar product based on:

(i) the new clinical information submitted in support of the prior marketing approval in the other territory; or

[24] The Parties acknowledge that, as of the date of signature of this Agreement, neither Party permits a person, not having the consent of the person that previously submitted safety or efficacy information to obtain marketing approval in another territory, to market a same or similar product in the territory of the Party on the basis of such information or evidence of prior marketing approval in such other territory.

(ii) evidence of prior marketing approval based on the new clinical information in the other territory,

for at least three years from the date of marketing approval based on the new clinical information in the territory of the Party.

(c) If a Party requires or permits, as a condition of granting marketing approval for a new use, for an agricultural chemical product that has been previously approved in the territory of the Party, the submission of safety or efficacy information, the origination of which involves a considerable effort, the Party shall not, without the consent of a person that previously submitted such safety or efficacy information to obtain marketing approval in the territory of the Party, authorize another to market a same or similar product for that use based on:

(i) the submitted safety or efficacy information; or

(ii) evidence of the marketing approval for that use,

for at least ten years from the date of the original marketing approval of the agricultural chemical product in the territory of the Party.

(d) If a Party requires or permits, in connection with granting marketing approval for a new use, for an agricultural chemical product that has been previously approved in the territory of the Party, the submission of evidence concerning the safety or efficacy of a product that was previously approved in another territory for that new use, such as evidence of prior marketing approval for that new use, the Party shall not, without the consent of the person that previously submitted the safety or efficacy information to obtain marketing approval in the other territory, authorize another to market a same or a similar product based on:

(i) the safety or efficacy information submitted in support of the prior marketing approval for that use in the other territory; or

(ii) evidence of prior marketing approval in another territory for that new use,

for at least ten years from the date of the original marketing approval granted in the territory of the Party.

3. With respect to pharmaceutical products, notwithstanding paragraphs 1 and 2, a Party may take measures to protect public health in accordance with:

(a) the *Declaration on the TRIPS Agreement and Public Health* (WT/MIN(01)/DEC/2) (the Declaration);

(b) any waiver of any provision of the TRIPS Agreement granted by WTO Members in accordance with the WTO Agreement to implement the Declaration and in force between the Parties; and

(c) any amendment of the TRIPS Agreement to implement the Declaration that enters into force with respect to the Parties.

4. Subject to paragraph 3, when a product is subject to a system of marketing approval in the territory of a Party in accordance with paragraph 1 or 2 and is also covered by a patent in that territory, the Party may not alter the term of protection that it provides in accordance with those paragraphs in the event that the patent protection terminates on a date earlier than the end of the term of protection specified in those paragraphs.

5. Where a Party permits, as a condition of approving the marketing of a pharmaceutical product, persons, other than the person originally submitting safety or efficacy information, to rely on that information or on evidence of safety or efficacy information of a product that was previously approved, such as evidence of prior marketing approval in the territory of the Party or in another territory, that Party shall:

(a) provide that the patent owner shall be notified of the identity of any such other person that requests marketing approval to enter the market during the term of a patent notified to the approving authority as covering that product or its approved method of use; and

(b) implement measures in its marketing approval process to prevent such other persons from marketing a product without the consent or acquiescence of the patent owner during the term of a patent notified to the approving authority as covering that product or its approved method of use.

ARTICLE 18.10: ENFORCEMENT OF INTELLECTUAL PROPERTY RIGHTS

General Obligations

1. Each Party shall provide that final judicial decisions and administrative rulings of general application pertaining to the enforcement of intellectual property rights be in writing and state any relevant findings of fact and the reasoning or the legal basis on which the decisions and rulings are based. Each Party shall also provide that those decisions and rulings be published[25] or, where publication is not practicable, otherwise made available to the public, in its national language in such a manner as to enable governments and right holders to become acquainted with them.

2. Each Party shall publicize information on its efforts to provide effective enforcement of intellectual property rights in its civil, administrative, and criminal systems, including any statistical information that the Party may collect for such purposes.[26]

3. In civil, administrative, and criminal proceedings involving copyright or related rights, each Party shall provide for a presumption that, in the absence of proof to the contrary, the person whose name is indicated as the author, producer, performer, or publisher of the work, performance, or phonogram in the usual manner is the designated right holder in such work, performance, or phonogram. Each Party shall also provide for a presumption that, in the absence of proof to the contrary, the copyright or related right subsists in such subject matter. In civil, administrative, and criminal proceedings involving trademarks, each Party shall provide for a rebuttable presumption that a registered trademark is valid. In civil

[25] A Party may satisfy the publication requirement in paragraph 1 by making the decision or ruling available to the public on the Internet.

[26] For greater certainty, nothing in paragraph 2 is intended to prescribe the type, format, and method of publication of the information a Party must publicize.

and administrative proceedings involving patents, each Party shall provide for a rebuttable presumption that a patent is valid, and shall provide that each claim of a patent is presumed valid independently of the validity of the other claims.

Civil and Administrative Procedures and Remedies

4. Each Party shall make available to right holders[27] civil judicial procedures concerning the enforcement of any intellectual property right.

5. Each Party shall provide that:

(a) in civil judicial proceedings, its judicial authorities shall have the authority to order the infringer to pay the right holder:

(i) damages adequate to compensate for the injury the right holder has suffered as a result of the infringement;[28] or

(ii) at least in the case of copyright or related rights infringement and trademark counterfeiting, the profits of the infringer that are attributable to the infringement, which may be presumed to be the amount of damages referred to in clause (i); and

(b) in determining damages for infringement of intellectual property rights, its judicial authorities shall consider, *inter alia*, the value of the infringed good or service, measured by the market price, the suggested retail price, or other legitimate measure of value submitted by the right holder.

6. In civil judicial proceedings, each Party shall, at least with respect to works, phonograms, and performances protected by copyright or related rights, and in cases of trademark counterfeiting, establish or maintain pre-established damages, which shall be available on the election of the right holder. Pre-established damages shall be in an amount sufficient to constitute a deterrent to future infringements and to compensate fully the right holder for the harm caused by the infringement.[29]

7. Each Party shall provide that its judicial authorities, except in exceptional circumstances, shall have the authority to order, at the conclusion of civil judicial proceedings concerning copyright or related rights infringement, patent infringement, or trademark infringement, that the prevailing party shall be awarded payment by the losing party of court costs or fees and, at least in proceedings concerning copyright or related rights infringement or willful trademark counterfeiting, reasonable attorney's fees. Further, each Party shall provide that its judicial authorities, at least in exceptional circumstances, shall have the authority to order, at the conclusion of civil judicial proceedings concerning patent

[27] For purposes of Article 18.10, "right holder" includes a federation or an association having the legal standing and authority to assert such rights, and also includes a person that exclusively has any one or more of the intellectual property rights encompassed in a given intellectual property.

[28] In the case of patent infringement, damages adequate to compensate for the infringement shall not be less than a reasonable royalty.

[29] Neither Party is required to apply paragraph 6 to actions for infringement against a Party or a third party acting with the authorization or consent of a Party.

infringement, that the prevailing party shall be awarded payment by the losing party of reasonable attorneys' fees.

8. In civil judicial proceedings concerning copyright or related rights infringement and trademark counterfeiting, each Party shall provide that its judicial authorities shall have the authority to order the seizure of allegedly infringing goods, materials, and implements relevant to the act of infringement, and, at least for trademark counterfeiting, documentary evidence relevant to the infringement.

9. Each Party shall provide that:

(a) in civil judicial proceedings, at the right holder's request, goods that have been found to be pirated or counterfeit shall be destroyed, except in exceptional circumstances;

(b) its judicial authorities shall have the authority to order that materials and implements that have been used in the manufacture or creation of such pirated or counterfeit goods be, without compensation of any sort, promptly destroyed or, in exceptional circumstances, without compensation of any sort, disposed of outside the channels of commerce in such a manner as to minimize the risks of further infringements; and

(c) in regard to counterfeit trademarked goods, the simple removal of the trademark unlawfully affixed shall not be sufficient to permit the release of goods into the channels of commerce.

10. Each Party shall provide that in civil judicial proceedings concerning the enforcement of intellectual property rights, its judicial authorities shall have the authority to order the infringer to provide, for the purpose of collecting evidence, any information that the infringer possesses or controls regarding any person or persons involved in any aspect of the infringement and regarding the means of production or distribution channel of such goods or services, including the identification of third persons involved in the production and distribution of the infringing goods or services or in their channels of distribution, and to provide this information to the right holder or the judicial authorities.

11. Each Party shall provide that its judicial authorities have the authority to:

(a) fine, detain, or imprison, in appropriate cases, a party to a civil judicial proceeding who fails to abide by valid orders issued by such authorities; and

(b) impose sanctions on parties to a civil judicial proceeding, their counsel, experts, or other persons subject to the court's jurisdiction, for violation of judicial orders regarding the protection of confidential information produced or exchanged in a proceeding.

12. To the extent that any civil remedy can be ordered as a result of administrative procedures on the merits of a case, each Party shall provide that such procedures conform to principles equivalent in substance to those set out in this Chapter.

13. In civil judicial proceedings concerning the acts described in paragraphs 7 and 8 of Article 18.4, each Party shall provide that its judicial authorities shall, at the least, have the authority to:

(a) impose provisional measures, including seizure of devices and products suspected of being involved in the prohibited activity;

(b) provide an opportunity for the right holder to elect award of either actual damages it suffered or pre-established damages;

(c) order payment to the prevailing right holder at the conclusion of civil judicial proceedings of court costs and fees, and reasonable attorney's fees, by the party engaged in the prohibited conduct; and

(d) order the destruction of devices and products found to be involved in the prohibited activity.

Neither Party may make damages available under this paragraph against a nonprofit library, archives, educational institution, or public noncommercial broadcasting entity that sustains the burden of proving that it was not aware and had no reason to believe that its acts constituted a prohibited activity.

14. In civil judicial proceedings concerning the enforcement of intellectual property rights, each Party shall provide that its judicial authorities shall have the authority to order a party to desist from an infringement, in order, *inter alia*, to prevent infringing imports from entering the channels of commerce and to prevent their exportation.

15. In the event that a Party's judicial or other competent authorities appoint technical or other experts in civil proceedings concerning the enforcement of intellectual property rights and require that the parties to the litigation bear the costs of such experts, the Party should seek to ensure that such costs are closely related, *inter alia*, to the quantity and nature of work to be performed and do not unreasonably deter recourse to such proceedings.

Alternative Dispute Resolution

16. Each Party may permit use of alternative dispute resolution procedures to resolve civil disputes concerning intellectual property rights.

Provisional Measures

17. Each Party shall act on requests for provisional measures *inaudita altera parte* expeditiously.

18. Each Party shall provide that its judicial authorities have the authority to require the plaintiff, with respect to provisional measures, to provide any reasonably available evidence in order to satisfy themselves with a sufficient degree of certainty that the plaintiff's right is being infringed or that such infringement is imminent, and to order the plaintiff to provide a reasonable security or equivalent assurance set at a level sufficient to protect the defendant and to prevent abuse, and so as not to unreasonably deter recourse to such procedures.

Special Requirements Related to Border Measures

19. Each Party shall provide that any right holder initiating procedures for its competent authorities to suspend release of suspected counterfeit or confusingly similar trademark goods, or pirated copyright goods[30] into free circulation is required to provide adequate

[30] For purposes of paragraphs 19 through 25:

evidence to satisfy the competent authorities that, under the laws of the country of importation, there is *prima facie* an infringement of the right holder's intellectual property right and to supply sufficient information that may reasonably be expected to be within the right holder's knowledge to make the suspected goods reasonably recognizable by its competent authorities. The requirement to provide sufficient information shall not unreasonably deter recourse to these procedures. Each Party shall provide that the application to suspend the release of goods shall apply to all points of entry to its territory and remain applicable for a period of not less than one year from the date of application, or the period that the good is protected by copyright or that the relevant trademark registration is valid, whichever is shorter.

20. Each Party shall provide that its competent authorities shall have the authority to require a right holder initiating procedures to suspend the release of suspected counterfeit or confusingly similar trademark goods, or pirated copyright goods, to provide a reasonable security or equivalent assurance sufficient to protect the defendant and the competent authorities and to prevent abuse. Each Party shall provide that the security or equivalent assurance shall not unreasonably deter recourse to these procedures. Each Party may provide that the security may be in the form of a bond conditioned to hold the importer or owner of the imported merchandise harmless from any loss or damage resulting from any suspension of the release of goods in the event the competent authorities determine that the article is not an infringing good. In no case shall an importer be permitted to post a bond or other security to obtain possession of suspected counterfeit or confusingly similar trademark goods, or of pirated copyright goods.

21. Where its competent authorities have seized goods that are counterfeit or pirated, a Party shall inform the right holder within 30 days of the seizure of the names and addresses of the consignor, importer, exporter, or consignee, and provide to the right holder a description of the merchandise, the quantity of the merchandise, and, if known, the country of origin of the merchandise.

22. Each Party shall provide that its competent authorities may initiate border measures *ex officio*[31] with respect to imported, exported, or in-transit merchandise,[32] or merchandise in free trade zones, that is suspected of being counterfeit or confusingly similar trademark goods, or pirated copyright goods.

23. Each Party shall provide that goods that have been suspended from release by its customs authorities, and that have been forfeited as pirated or counterfeit, shall be destroyed, except in exceptional circumstances. In regard to counterfeit trademark goods, the simple

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(a) **counterfeit trademark goods** means any goods, including packaging, bearing without authorization a trademark that is identical to the trademark validly registered in respect of such goods, or that cannot be distinguished in its essential aspects from such a trademark, and that thereby infringes the rights of the owner of the trademark in question under the law of the country of importation; and

(b) **pirated copyright goods** means any goods that are copies made without the consent of the right holder or person duly authorized by the right holder in the country of production and that are made directly or indirectly from an article where the making of that copy would have constituted an infringement of a copyright or a related right under the law of the country of importation.

[31] For greater certainty, the Parties understand that *ex officio* action does not require a formal complaint from a private party or right holder.

[32] For purposes of paragraph 22, **in-transit merchandise** means goods under "Customs transit" and goods "transshipped," as defined in the *International Convention on the Simplification and Harmonization of Customs Procedures* (Kyoto Convention).

removal of the trademark unlawfully affixed shall not be sufficient to permit the release of the goods into the channels of commerce. In no event shall the competent authorities be authorized, except in exceptional circumstances, to permit the exportation of counterfeit or pirated goods or to permit such goods to be subject to other customs procedures.

24. Where an application fee or merchandise storage fee is assessed in connection with border measures to enforce an intellectual property right, each Party shall provide that the fee shall not be set at an amount that unreasonably deters recourse to these measures.

25. Each Party shall provide the other Party, on mutually agreed terms, with technical advice on the enforcement of border measures concerning intellectual property rights, and the Parties shall promote bilateral and regional cooperation on these matters.

Criminal Procedures and Remedies

26. Each Party shall provide for criminal procedures and penalties to be applied at least in cases of willful trademark counterfeiting or copyright or related rights piracy on a commercial scale. Willful copyright or related rights piracy on a commercial scale includes:

(a) significant willful copyright or related rights infringements that have no direct or indirect motivation of financial gain; and

(b) willful infringements for purposes of commercial advantage or private financial gain.[33]

Each Party shall treat willful importation or exportation of counterfeit or pirated goods as unlawful activities subject to criminal penalties.[34]

27. Further to paragraph 26, each Party shall provide:

(a) penalties that include sentences of imprisonment as well as monetary fines sufficient to provide a deterrent to future infringements, consistent with a policy of removing the infringer's monetary incentive. Each Party shall further encourage judicial authorities to impose those penalties at levels sufficient to provide a deterrent to future infringements, including the imposition of actual terms of imprisonment when criminal infringement occurs for purposes of commercial advantage or private financial gain;

(b) that its judicial authorities shall have the authority to order the seizure of suspected counterfeit or pirated goods, any related materials and implements used in the commission of the offense, any documentary evidence relevant to the offense, and any assets traceable to the infringing activity. Each Party shall provide that such orders need not individually identify the items that are subject to seizure, so long as they fall within general categories specified in the order;

[33] For purposes of paragraph 26 and Articles 18.4.7(a), 18.4.8(a), and 18.10.27 and for greater certainty, "financial gain" includes the receipt or expectation of anything of value.

[34] A Party may comply with the obligation in paragraph 26 in relation to exportation of pirated goods through its measures concerning distribution.

(c) that its judicial authorities shall have the authority to order, among other measures, the forfeiture of any assets traceable to the infringing activity;

(d) that its judicial authorities shall, except in exceptional cases, order

(i) the forfeiture and destruction of all counterfeit or pirated goods, and any articles consisting of a counterfeit mark; and

(ii) the forfeiture and/or destruction of materials and implements that have been used in the creation of pirated or counterfeit goods.

Each Party shall further provide that forfeiture and destruction under this subparagraph and subparagraph (c) shall occur without compensation of any kind to the defendant;

(e) that, in criminal cases, its judicial or other competent authorities shall keep an inventory of goods and other material proposed to be destroyed, and shall have the authority temporarily to exempt these materials from the destruction order to facilitate the preservation of evidence on notice by the right holder that it wishes to bring a civil or administrative case for damages; and

(f) that its authorities may initiate legal action *ex officio* with respect to the offenses described in this Chapter, without the need for a formal complaint by a private party or right holder.

28. Each Party shall also provide for criminal procedures and penalties to be applied, even absent willful trademark counterfeiting or copyright piracy, at least in cases of knowing trafficking in:

(a) counterfeit labels or illicit labels affixed to, enclosing, or accompanying, or designed to be affixed to, enclose, or accompany: a phonogram, a copy of a computer program or other literary work, a copy of a motion picture or other audiovisual work, or documentation or packaging for such items; and

(b) counterfeit documentation or packaging for items of the type described in subparagraph (a).

29. Each Party shall also provide for criminal procedures to be applied against any person who, without authorization of the holder of copyright or related rights in a motion picture or other audiovisual work, knowingly uses or attempts to use an audiovisual recording device to transmit or make a copy of the motion picture or other audiovisual work, or any part thereof, from a performance of the motion picture or other audiovisual work in a public motion picture exhibition facility.

Liability for Service Providers and Limitations

30. For the purpose of providing enforcement procedures that permit effective action against any act of copyright infringement covered by this Chapter, including expeditious remedies to prevent infringements and criminal and civil remedies that constitute a deterrent to further infringements, each Party shall provide, consistent with the framework set out in this Article:

(a) legal incentives for service providers to cooperate with copyright[35] owners in deterring the unauthorized storage and transmission of copyrighted materials; and

(b) limitations in its law regarding the scope of remedies available against service providers for copyright infringements that they do not control, initiate, or direct, and that take place through systems or networks controlled or operated by them or on their behalf, as set forth in this subparagraph (b).[36]

(i) These limitations shall preclude monetary relief and provide reasonable restrictions on court-ordered relief to compel or restrain certain actions for the following functions, and shall be confined to those functions:[37]

(A) transmitting, routing, or providing connections for material without modification of its content, or the intermediate and transient storage of such material in the course thereof;

(B) caching carried out through an automatic process;

(C) storage at the direction of a user of material residing on a system or network controlled or operated by or for the service provider; and

(D) referring or linking users to an online location by using information location tools, including hyperlinks and directories.

(ii) These limitations shall apply only where the service provider does not initiate the chain of transmission of the material, and does not select the material or its recipients (except to the extent that a function described in clause (i)(D) in itself entails some form of selection).

(iii) Qualification by a service provider for the limitations as to each function in clauses (i)(A) through (D) shall be considered separately from qualification for the limitations as to each other function, in accordance with the conditions for qualification set forth in clauses (iv) through (vii).

(iv) With respect to functions referred to in clause (i)(B), the limitations shall be conditioned on the service provider:

(A) permitting access to cached material in significant part only to users of its system or network who have met conditions on user access to that material;

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[35] For purposes of paragraph 30, "copyright" includes related rights.

[36] Subparagraph (b) is without prejudice to the availability of defenses to copyright infringement that are of general applicability.

[37] Either Party may request consultations with the other Party to consider how to address under subparagraph (b) functions of a similar nature that a Party identifies after the date this Agreement enters into force.

(B) complying with rules concerning the refreshing, reloading, or other updating of the cached material when specified by the person making the material available online in accordance with a generally accepted industry standard data communications protocol for the system or network through which that person makes the material available;

(C) not interfering with technology consistent with industry standards accepted in the Party's territory used at the originating site to obtain information about the use of the material, and not modifying its content in transmission to subsequent users; and

(D) expeditiously removing or disabling access, on receipt of an effective notification of claimed infringement, to cached material that has been removed or access to which has been disabled at the originating site.

(v) With respect to functions referred to in clauses (i)(C) and (D), the limitations shall be conditioned on the service provider:

(A) not receiving a financial benefit directly attributable to the infringing activity, in circumstances where it has the right and ability to control such activity;

(B) expeditiously removing or disabling access to the material residing on its system or network on obtaining actual knowledge of the infringement or becoming aware of facts or circumstances from which the infringement was apparent, such as through effective notifications of claimed infringement in accordance with clause (ix); and

(C) publicly designating a representative to receive such notifications.

(vi) Eligibility for the limitations in this subparagraph shall be conditioned on the service provider:

(A) adopting and reasonably implementing a policy that provides for termination in appropriate circumstances of the accounts of repeat infringers; and

(B) accommodating and not interfering with standard technical measures accepted in the Party's territory that protect and identify copyrighted material, that are developed through an open, voluntary process by a broad consensus of copyright owners and service providers, that are available on reasonable and nondiscriminatory terms, and that do not impose substantial costs on service providers or substantial burdens on their systems or networks.

(vii) Eligibility for the limitations in this subparagraph may not be conditioned on the service provider monitoring its service, or

affirmatively seeking facts indicating infringing activity, except to the extent consistent with such technical measures.

(viii) If the service provider qualifies for the limitations with respect to the function referred to in clause (i)(A), court-ordered relief to compel or restrain certain actions shall be limited to terminating specified accounts, or to taking reasonable steps to block access to a specific, non-domestic online location. If the service provider qualifies for the limitations with respect to any other function in clause (i), court-ordered relief to compel or restrain certain actions shall be limited to removing or disabling access to the infringing material, terminating specified accounts, and other remedies that a court may find necessary, provided that such other remedies are the least burdensome to the service provider among comparably effective forms of relief. Each Party shall provide that any such relief shall be issued with due regard for the relative burden to the service provider and harm to the copyright owner, the technical feasibility and effectiveness of the remedy and whether less burdensome, comparably effective enforcement methods are available. Except for orders ensuring the preservation of evidence, or other orders having no material adverse effect on the operation of the service provider's communications network, each Party shall provide that such relief shall be available only where the service provider has received notice of the court order proceedings referred to in this subparagraph and an opportunity to appear before the judicial authority.

(ix) For purposes of the notice and take down process for the functions referred to in clauses (i)(C) and (D), each Party shall establish appropriate procedures in its law or in regulations for effective notifications of claimed infringement, and effective counter-notifications by those whose material is removed or disabled through mistake or misidentification. Each Party shall also provide for monetary remedies against any person who makes a knowing material misrepresentation in a notification or counter-notification that causes injury to any interested party as a result of a service provider relying on the misrepresentation.

(x) If the service provider removes or disables access to material in good faith based on claimed or apparent infringement, each Party shall provide that the service provider shall be exempted from liability for any resulting claims, provided that, in the case of material residing on its system or network, it takes reasonable steps promptly to notify the person making the material available on its system or network that it has done so and, if such person makes an effective counter-notification and is subject to jurisdiction in an infringement suit, to restore the material online unless the person giving the original effective notification seeks judicial relief within a reasonable time.

(xi) Each Party shall establish an administrative or judicial procedure enabling copyright owners who have given effective notification of claimed infringement to obtain expeditiously from a service provider information in its possession identifying the alleged infringer.

(xii) For purposes of the function referred to in clause (i)(A), **service provider** means a provider of transmission, routing, or connections for digital online communications without modification of their content between or among points specified by the user of material of the user's choosing, and for purposes of the functions referred to in clauses (i)(B) through (D) **service provider** means a provider or operator of facilities for online services or network access.

ARTICLE 18.11: UNDERSTANDINGS REGARDING CERTAIN PUBLIC HEALTH MEASURES

1. The Parties affirm their commitment to the *Declaration on the TRIPS Agreement and Public Health* (WT/MIN(01)/DEC/2).

2. The Parties have reached the following understandings regarding this Chapter:

(a) The obligations of this Chapter do not and should not prevent a Party from taking measures to protect public health by promoting access to medicines for all, in particular concerning cases such as HIV/AIDS, tuberculosis, malaria, and other epidemics as well as circumstances of extreme urgency or national emergency. Accordingly, while reiterating their commitment to this Chapter, the Parties affirm that this Chapter can and should be interpreted and implemented in a manner supportive of each Party's right to protect public health and, in particular, to promote access to medicines for all.

(b) In recognition of the commitment to access to medicines that are supplied in accordance with the Decision of the General Council of 30 August 2003 on the Implementation of Paragraph Six of the Doha Declaration on the TRIPS Agreement and Public Health (WT/L/540) and the WTO General Council Chairman's statement accompanying the Decision (JOB(03)/177, WT/GC/M/82) (collectively, the "TRIPS/health solution"), this Chapter does not and should not prevent the effective utilization of the TRIPS/health solution.

(c) With respect to the aforementioned matters, if an amendment of the TRIPS Agreement enters into force with respect to the Parties and a Party's application of a measure in conformity with that amendment violates this Chapter, the Parties shall immediately consult in order to adapt this Chapter as appropriate in the light of the amendment.

ARTICLE 18.12: TRANSITIONAL PROVISIONS

1. Each Party shall give effect to this Chapter on the date this Agreement enters into force.

2. Notwithstanding paragraph 1, Korea shall fully implement the obligations of Article 18.4.4 within two years after the date this Agreement enters into force.

CHAPTER NINETEEN
LABOR

ARTICLE 19.1: STATEMENT OF SHARED COMMITMENT

The Parties reaffirm their obligations as members of the International Labor Organization (ILO).

ARTICLE 19.2: FUNDAMENTAL LABOR RIGHTS

1. Each Party shall adopt and maintain in its statutes and regulations, and practices thereunder, the following rights, as stated in the *ILO Declaration on Fundamental Principles and Rights at Work and its Follow-Up* (1998) (ILO Declaration):[1] [2]

(a) freedom of association;

(b) the effective recognition of the right to collective bargaining;

(c) the elimination of all forms of compulsory or forced labor;

(d) the effective abolition of child labor and, for purposes of this Agreement, a prohibition on the worst forms of child labor; and

(e) the elimination of discrimination in respect of employment and occupation.

2. Neither Party shall waive or otherwise derogate from, or offer to waive or otherwise derogate from, its statutes or regulations implementing paragraph 1 in a manner affecting trade or investment between the Parties, where the waiver or derogation would be inconsistent with a fundamental right set out in that paragraph.

ARTICLE 19.3: APPLICATION AND ENFORCEMENT OF LABOR LAWS

1. (a) Neither Party shall fail to effectively enforce its labor laws, including those it adopts or maintains in accordance with Article 19.2.1, through a sustained or recurring course of action or inaction, in a manner affecting trade or investment between the Parties, after the date this Agreement enters into force.

(b) A decision a Party makes on the distribution of enforcement resources shall not be a reason for not complying with the provisions of this Chapter. Each Party retains the right to the reasonable exercise of discretion and to *bona fide* decisions with regard to the allocation of resources between labor enforcement activities among the fundamental labor rights enumerated in Article 19.2.1, provided the exercise of such discretion and such decisions are not inconsistent with the obligations of this Chapter.[3]

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[1] The obligations set out in Article 19.2, as they relate to the ILO, refer only to the ILO Declaration.

[2] To establish a violation of an obligation under Article 19.2.1 a Party must demonstrate that the other Party has failed to adopt or maintain a statute, regulation, or practice in a manner affecting trade or investment between the Parties.

[3] For greater certainty, a Party retains the right to exercise reasonable enforcement discretion and to make *bona fide* decisions regarding the allocation of enforcement resources with respect to labor laws other than those relating to fundamental rights enumerated in Article 19.2.1.

2. For greater certainty, nothing in this Chapter shall be construed to empower a Party's authorities to undertake labor law enforcement activities in the territory of the other Party.

ARTICLE 19.4: PROCEDURAL GUARANTEES AND PUBLIC AWARENESS

1. Each Party shall ensure that persons with a recognized interest under its law in a particular matter have appropriate access to tribunals for the enforcement of the Party's labor laws. Such tribunals may include administrative, quasi-judicial, judicial, or labor tribunals.

2. Each Party shall ensure that proceedings before such tribunals for the enforcement of its labor laws are fair, equitable, and transparent and, to this end, each Party shall ensure, in accordance with its law, that:

(a) such proceedings comply with due process of law;

(b) any hearings in such proceedings are open to the public, except where the administration of justice otherwise requires;

(c) the parties to such proceedings are entitled to support or defend their respective positions, including by presenting information or evidence;

(d) such proceedings do not entail unreasonable fees or time limits or unwarranted delays;

(e) final decisions on the merits of the case in such proceedings are: (i) in writing and state the reasons on which the decisions are based; (ii) made available without undue delay to the parties to the proceedings and, consistent with its law, to the public; and (iii) based on information or evidence in respect of which the parties were offered the opportunity to be heard;

(f) as appropriate, parties to such proceedings have the right to seek review and, where warranted, correction of decisions issued in such proceedings; and

(g) tribunals that conduct or review such proceedings are impartial and independent and do not have any substantial interest in the outcome of the matter.

3. Each Party shall provide that parties to such proceedings may seek remedies to ensure the enforcement of their rights under its labor laws.

4. Each Party shall promote public awareness of its labor laws, including by:

(a) ensuring that information related to its labor laws and enforcement and compliance procedures is publicly available; and

(b) encouraging education of the public regarding its labor laws.

ARTICLE 19.5: INSTITUTIONAL ARRANGEMENTS

1. The Parties hereby establish a Labor Affairs Council. The Council shall comprise appropriate senior officials from the labor ministry and other appropriate agencies or

ministries of each Party.

2. The Council shall meet within the first year after the date this Agreement enters into force, and thereafter as necessary, to oversee the implementation of this Chapter, including activities of the Labor Cooperation Mechanism established under Article 19.6. Unless the Parties otherwise agree, each meeting of the Council shall include a session in which members of the Council have an opportunity to meet with the public to discuss matters related to the implementation of this Chapter.

3. Each Party shall designate an office within its labor ministry that shall serve as a contact point with the other Party and with the public for purposes of implementing this Chapter. Each Party's contact point shall provide for the submission, receipt, and consideration of communications from persons of a Party on matters related to this Chapter and shall make such communications available to the other Party and the public. Each Party shall review such communications, as appropriate, in accordance with domestic procedures.

4. Each Party may convene a national labor advisory committee comprising members of its public, including representatives of its labor and business organizations and other persons, to advise it on the implementation of this Chapter.

5. Formal decisions of the Council shall be made public, unless the Council decides otherwise.

6. The Council may prepare reports on matters related to the implementation of this Chapter and shall make such reports public.

ARTICLE 19.6: LABOR COOPERATION

Recognizing that cooperation provides enhanced opportunities to promote respect for core labor standards embodied in the ILO Declaration and compliance with *ILO Convention No. 182 Concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour* (1999) (ILO Convention 182), and to further advance other common commitments regarding labor matters, the Parties hereby establish a Labor Cooperation Mechanism, as set out in Annex 19-A.

ARTICLE 19.7: LABOR CONSULTATIONS

1. A Party may request consultations with the other Party regarding any matter arising under this Chapter by delivering a written request to the contact point the other Party has designated under Article 19.5.3. The request shall contain information that is specific and sufficient to enable the Party receiving the request to respond. Consultations shall commence promptly after a Party delivers a request for consultations to the other Party's contact point.

2. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of the matter and may seek advice or assistance from any person or body they consider appropriate.

3. If the consultations fail to resolve the matter, either Party may request that the Council be convened to consider the matter by delivering a written request to the contact point of the other Party. The Council shall convene promptly and endeavor to resolve the matter expeditiously, including, where appropriate, by consulting governmental or other experts and having recourse to such procedures as good offices, conciliation, or mediation.

4. If the Parties have failed to resolve the matter within 60 days of the delivery of a request for consultations under paragraph 1, the complaining Party may request consultations under Article 22.7 (Consultations) or refer the matter to the Joint Committee pursuant to Article 22.8 (Referral to the Joint Committee) and, as provided in Chapter Twenty-Two (Institutional Provisions and Dispute Settlement), thereafter have recourse to the other provisions of that Chapter.

5. Neither Party may have recourse to dispute settlement under this Agreement for a matter arising under this Chapter without first seeking to resolve the matter in accordance with this Article.

ARTICLE 19.8: DEFINITIONS

For purposes of this Chapter:

labor laws means a Party's statutes and regulations, or provisions thereof, that are directly related to the following internationally recognized labor rights:

(a) freedom of association;

(b) the effective recognition of the right to collective bargaining;

(c) the elimination of all forms of forced or compulsory labor;

(d) the effective abolition of child labor, a prohibition on the worst forms of child labor, and other labor protections for children and minors;

(e) the elimination of discrimination in respect of employment and occupation; and

(f) acceptable conditions of work with respect to minimum wages, hours of work,[4] and occupational safety and health; and

statutes and regulations and **statutes or regulations** means:

(a) for Korea, acts of the National Assembly or regulations promulgated pursuant to acts of the National Assembly that are enforceable by action of the central level of government; and

(b) for the United States, acts of Congress or regulations promulgated pursuant to acts of Congress that are enforceable by action of the central level of government and, for purposes of this Chapter, includes the Constitution of the United States.

[4] For greater certainty, "hours of work" does not include paid annual leave or holidays.

ANNEX 19-A
LABOR COOPERATION MECHANISM

Establishment of a Labor Cooperation Mechanism

1. Recognizing that cooperation provides enhanced opportunities for the Parties to improve labor standards and to further advance common commitments with respect to labor matters, including the ILO Declaration and ILO Convention 182, the Parties have established a Labor Cooperation Mechanism under Article 19.6.

Principal Functions and Organization

2. The contact points established under Article 19.5.3 shall serve as the contact points for the Labor Cooperation Mechanism.

3. Officials of each Party's labor ministry and other appropriate agencies or ministries shall carry out the work of the Labor Cooperation Mechanism by cooperating to:

(a) establish priorities for cooperative activities on labor matters;

(b) develop specific cooperative activities in accord with such priorities;

(c) exchange information regarding labor law and practice in each Party;

(d) exchange information on ways to improve labor law and practice, including best labor practices;

(e) advance understanding of, respect for, and effective implementation of the principles reflected in the ILO Declaration and ILO Convention 182;

(f) review and compare which statutes or regulations, or provisions thereof, of each Party fall within the definition of "labor laws" in Article 19.8 to understand further the scope of each Party's laws falling within that definition; and

(g) develop recommendations, for consideration by the Council, of actions each Party may take.

Cooperative Activities

4. The Parties may undertake cooperative activities through the Labor Cooperation Mechanism on any labor matter they consider appropriate, including:

(a) fundamental rights and their effective application: legislation and practice related to the principles and rights contained in the ILO Declaration (freedom of association and the effective recognition of the right to collective bargaining, elimination of all forms of forced or compulsory labor, the effective abolition of child labor, and the elimination of discrimination in respect of employment and occupation);

(b) worst forms of child labor;

(c) social safety net programs: unemployment insurance and worker adjustment programs;

(d) working conditions: hours of work, minimum wages, and overtime; occupational safety and health; and prevention of and compensation for work-related injuries and illnesses;

(e) labor-management relations: forms of cooperation among workers, management, and government to ensure productive labor relations and contribute to efficiency and productivity in the workplace;

(f) labor statistics; and

(g) human resources development and life-long learning.

Implementation of Cooperative Activities

5. The Parties may carry out cooperative activities undertaken by the Labor Cooperation Mechanism through any form they consider appropriate, including, but not limited to:

(a) arranging study visits and other exchanges between government delegations, professionals, students, and specialists;

(b) exchanging information on standards, regulations, procedures, and best practices, including through the exchange of pertinent publications and monographs;

(c) organizing joint conferences, seminars, workshops, meetings, training sessions, and outreach and education programs;

(d) developing collaborative projects or demonstrations; and

(e) engaging in joint research projects, studies, and reports, including through engagement of independent experts with recognized expertise.

6. In identifying areas for labor cooperation, and in conducting cooperative activities, each Party shall seek the views and participation of its worker and employer representatives, as well as other members of the public.

CHAPTER TWENTY
ENVIRONMENT

ARTICLE 20.1: LEVELS OF PROTECTION

Recognizing the right of each Party to establish its own levels of environmental protection and its own environmental development priorities, and to adopt or modify accordingly its environmental laws and policies, each Party shall strive to ensure that those laws and policies provide for and encourage high levels of environmental protection and shall strive to continue to improve its respective levels of environmental protection, including through such environmental laws and policies.

ARTICLE 20.2: ENVIRONMENTAL AGREEMENTS

A Party shall adopt, maintain, and implement laws, regulations, and all other measures to fulfill its obligations under the multilateral environmental agreements listed in Annex 20-A ("covered agreements").[1] [2]

ARTICLE 20.3: APPLICATION AND ENFORCEMENT OF ENVIRONMENTAL LAWS

1. (a) Neither Party shall fail to effectively enforce its environmental laws, and its laws, regulations, and other measures to fulfill its obligations under the covered agreements, through a sustained or recurring course of action or inaction, in a manner affecting trade or investment between the Parties, after the date this Agreement enters into force.

(b) (i) The Parties recognize that each Party retains the right to exercise prosecutorial discretion and to make decisions regarding the allocation of environmental enforcement resources with respect to other environmental laws determined to have higher priorities. Accordingly, the Parties understand that with respect to the enforcement of environmental laws and all laws, regulations, and other measures to fulfill a Party's obligations under the covered agreements, a Party is in compliance with subparagraph (a) where a course of action or inaction reflects a reasonable, articulable, *bona fide* exercise of such discretion, or results from a reasonable, articulable, *bona fide* decision regarding the allocation of such resources.

(ii) The Parties recognize the importance of the covered agreements. Accordingly, where a course of action or inaction relates to laws, regulations, and other measures to fulfill its obligations under covered agreements, that shall be relevant to a determination under clause (i) regarding whether an allocation of resources is reasonable and *bona fide*.

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[1] To establish a violation of Article 20.2 a Party must demonstrate that the other Party has failed to adopt, maintain, or implement laws, regulations, or other measures to fulfill an obligation under a covered agreement in a manner affecting trade or investment between the Parties.

[2] For purposes of Article 20.2: (1) "covered agreements" shall encompass those existing or future protocols, amendments, annexes, and adjustments under the relevant agreement to which both Parties are party; and (2) a Party's "obligations" shall be interpreted to reflect, *inter alia*, existing and future reservations, exemptions, and exceptions applicable to it under the relevant agreement.

2. The Parties recognize that it is inappropriate to encourage trade or investment by weakening or reducing the protections afforded in its environmental laws. Accordingly, neither Party shall waive or otherwise derogate from, or offer to waive or otherwise derogate from, such laws in a manner that weakens or reduces the protections afforded in those laws in a manner affecting trade or investment between the Parties.

3. Paragraph 2 shall not apply where a Party waives or derogates from an environmental law pursuant to a provision in its environmental law providing for waivers or derogations, provided that the waiver or derogation is not inconsistent with the Party's obligations under a covered agreement.

4. For greater certainty, nothing in this Chapter shall be construed to empower a Party's authorities to undertake environmental law enforcement activities in the territory of the other Party.

ARTICLE 20.4: PROCEDURAL MATTERS

1. Each Party shall ensure that interested persons may request the Party's competent authorities to investigate alleged violations of its environmental laws and shall give such requests due consideration, in accordance with its law.

2. Each Party shall ensure that judicial, quasi-judicial, or administrative proceedings are available under its law to provide sanctions or remedies for violations of its environmental laws and that persons with a recognized interest under its law in a particular matter have appropriate access to such proceedings.

(a) Each Party shall ensure in accordance with its law that such proceedings:

(i) are fair, equitable, and transparent and, to this end, comply with due process of law; and

(ii) are open to the public, except where the administration of justice otherwise requires.

(b) Each Party shall ensure that tribunals that conduct or review such proceedings are impartial and independent and do not have any substantial interest in the outcome of the matter.

3. Each Party shall provide persons with a recognized interest under its law in a particular matter effective access to sanctions or remedies for violations of its environmental laws, or for violations of a legal duty under its law relating to human health or the environment, which may include rights such as to:

(a) sue another person subject to its jurisdiction for damages;

(b) seek injunctive relief where a person suffers, or may suffer, loss, damage, or injury as a result of conduct by another person subject to its jurisdiction;

(c) seek sanctions or remedies such as monetary penalties, emergency closures, temporary suspension of activities, or orders to mitigate the consequences of such violations; or

(d) request, or where applicable request a tribunal to order, that Party's competent authorities to take appropriate action to enforce its environmental laws in order to protect the environment or to avoid environmental harm.

4. Each Party shall provide appropriate and effective sanctions or remedies for violations of its environmental laws that:

(a) take into consideration, as appropriate, the nature and gravity of the violation, any economic benefit the violator has derived from the violation, the economic condition of the violator, and other relevant factors; and

(b) may include administrative, civil, and criminal sanctions and remedies, such as compliance agreements, penalties, fines, imprisonment, injunctions, closure of facilities, and requirements to take remedial action or pay for damage to the environment including the cost of containing or cleaning up pollution.

ARTICLE 20.5: MECHANISMS TO ENHANCE ENVIRONMENTAL PERFORMANCE

1. The Parties recognize that flexible, voluntary, and incentive-based mechanisms can contribute to the achievement and maintenance of high levels of environmental protection, complementing the procedures set out in Article 20.4. As appropriate and in accordance with its law, each Party shall encourage the development and use of such mechanisms, which may include:

(a) mechanisms that facilitate voluntary action to protect or enhance the environment, such as:

(i) partnerships involving businesses, local communities, non-governmental organizations, government agencies, or scientific organizations;

(ii) voluntary guidelines for environmental performance; or

(iii) voluntary sharing of information and expertise among authorities, interested parties, and the public concerning methods for achieving high levels of environmental protection, voluntary environmental auditing and reporting, ways to use resources more efficiently or reduce environmental impacts, environmental monitoring, and collection of baseline data; or

(b) incentives, including market-based incentives where appropriate, to encourage conservation, restoration, and protection of natural resources and the environment, such as public recognition of facilities or enterprises that are superior environmental performers, or programs for trading permits or other instruments to help achieve environmental goals.

2. As appropriate and feasible and in accordance with its law, each Party shall encourage:

(a) the maintenance, development, or improvement of performance goals and standards used in measuring environmental performance; and

(b) flexible means to achieve those goals and meet those standards, including through mechanisms identified in paragraph 1.

ARTICLE 20.6: INSTITUTIONAL ARRANGEMENTS

1. The Parties hereby establish an Environmental Affairs Council. The Council shall comprise appropriate senior officials from each Party, including officials with environmental responsibilities.

2. The Council shall meet within one year after the date this Agreement enters into force, and thereafter as necessary, to oversee the implementation of this Chapter. Unless the Parties otherwise agree, each meeting of the Council shall include a session in which members of the Council have an opportunity to meet with the public to discuss matters related to the implementation of this Chapter, including views received from the national advisory committees referred to in Article 20.7.3. The Council shall make public a written summary of discussions held during the public session.

3. The Council shall promote public participation in its work, including by seeking advice from the public in developing agendas for Council meetings and by engaging in a dialogue with the public on environmental issues of interest to the public.

4. The Council shall seek appropriate opportunities for the public to participate in the development and implementation of cooperative environmental activities, including through the environmental cooperation mechanism established by the Parties.

5. Formal decisions of the Council shall be made public, unless the Council decides otherwise.

ARTICLE 20.7: OPPORTUNITIES FOR PUBLIC PARTICIPATION

1. Each Party shall promote public awareness of its environmental laws by ensuring that information is available to the public regarding its environmental laws and environmental law enforcement and compliance procedures, including procedures for its interested persons to request the Party's competent authorities to investigate alleged violations of its environmental laws.

2. Recognizing that opportunities for public participation can facilitate the sharing of best practices and the development of innovative approaches to issues of interest to the public, each Party shall:

(a) seek to accommodate requests from persons of either Party for information or to exchange views regarding either Party's implementation of this Chapter; and

(b) provide for the receipt of written submissions from persons of either Party that concern matters related to the implementation of specific provisions of this Chapter. Each Party shall respond to these submissions in accordance with domestic procedures and make the submissions and its responses easily accessible to the public in a timely manner.

3. Each Party shall convene a new, or consult an existing, national advisory committee, comprising persons of the Party with relevant experience, which may include experience in business or environmental matters, to solicit its views on matters related to the implementation of this Chapter. Each time it meets, the Council shall consider views that each Party has received from its national advisory committee on matters related to the implementation of this Chapter.

4. The Parties recognize the importance of public participation in the implementation of this Chapter and that effectively implementing this Article will assist the Parties in

implementing the other provisions of this Chapter. Accordingly, the Council shall review the implementation of this Article and prepare and submit to the Joint Committee a written report on the results of that review no later than 180 days after the first anniversary date of entry into force of this Agreement, and thereafter on the request of either Party. The Council shall make each such report public at the time the Council submits the report to the Joint Committee.

ARTICLE 20.8: ENVIRONMENTAL COOPERATION

1. The Parties recognize the importance of strengthening their capacity to protect the environment and of promoting sustainable development in concert with strengthening their trade and investment relations.

2. The Parties are committed to expanding their cooperative relationship in bilateral, regional, and multilateral fora on environmental matters, recognizing that such cooperation will help them achieve their shared environmental goals and objectives, including the development and improvement of environmental protection, practices, and technologies.

3. The Parties are committed to undertaking cooperative environmental activities pursuant to the *Agreement between the Government of the United States of America and the Government of the Republic of Korea on Environmental Cooperation* (ECA), including activities related to implementation of this Chapter. Activities that the Parties undertake pursuant to the ECA will be coordinated and reviewed by the implementation body established under the ECA. The Parties also acknowledge the importance of cooperative environmental activities in other fora.

4. Each Party shall consider public comments and recommendations it receives regarding cooperative environmental activities undertaken pursuant to this Chapter and the ECA.

5. Each Party shall, as appropriate, share information with the other Party and the public regarding its experiences in assessing and addressing the positive and negative environmental effects of trade agreements and policies.

ARTICLE 20.9: ENVIRONMENTAL CONSULTATIONS AND PANEL PROCEDURE

1. A Party may request consultations with the other Party regarding any matter arising under this Chapter by delivering a written request to the contact point that the other Party has designated for purposes of this Article. The request shall contain information that is specific and sufficient to enable the Party receiving the request to respond. Unless the Parties otherwise agree, consultations shall commence promptly after a Party delivers a request for consultations to the other Party's contact point.

2. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of the matter and may seek advice or assistance from any person or body they deem appropriate. If the matter arises under Article 20.2 or under both that Article and another provision of this Chapter, and involves an issue related to a Party's obligations under a covered agreement, the Parties shall endeavor to address the matter through a mutually agreeable consultative or other procedure, if any, under the relevant agreement, unless the procedure could result in unreasonable delay.[3]

[3] The Parties understand that for purposes of paragraph 2, where a covered agreement requires a decision to be taken by consensus, such a requirement could create an unreasonable delay.

3. If the consultations fail to resolve the matter, either Party may request that the Council be convened to consider the matter by delivering a written request to the other Party's contact point referred to in paragraph 1. The Council shall convene promptly and endeavor to resolve the matter expeditiously, including, where appropriate, by consulting governmental or other experts and having recourse to such procedures as good offices, conciliation, or mediation. When the matter arises under Article 20.2 or under both that Article and another provision of this Chapter and involves an issue relating to a Party's obligations under a covered agreement, the Council shall:

(a) through a mechanism that the Council establishes, consult fully with any entity authorized to address the issue under the relevant agreement; and

(b) defer to interpretative guidance on the issue under the agreement to the extent appropriate in light of its nature and status, including whether the Party's relevant laws, regulations, and other measures are in accordance with its obligations under the agreement.

4. If the Parties have failed to resolve the matter within 60 days of the delivery of a request for consultations under paragraph 1, the complaining Party may request consultations under Article 22.7 (Consultations) or refer the matter to the Joint Committee pursuant to Article 22.8 (Referral to the Joint Committee) and, as provided in Chapter Twenty-Two (Institutional Provisions and Dispute Settlement), thereafter have recourse to the other provisions of that Chapter.

5. Neither Party may have recourse to dispute settlement under this Agreement for a matter arising under this Chapter without first seeking to resolve the matter in accordance with paragraphs 1 through 3.

6. In a dispute arising under Article 20.2, or under both that Article and another provision of this Chapter, that involves an issue relating to a Party's obligations under a covered agreement, a panel convened under Chapter Twenty-Two (Institutional Provisions and Dispute Settlement) shall in making its findings and determination under Article 22.11 (Panel Report):[4]

(a) consult fully, through a mechanism that the Environmental Affairs Council establishes, concerning that issue with any entity authorized to address the issue under the relevant environmental agreement;

(b) defer to any interpretative guidance on the issue under the agreement to the extent appropriate in light of its nature and status, including whether the Party's relevant laws, regulations, and other measures are in accordance with its obligations under the agreement; and

(c) where the agreement admits of more than one permissible interpretation relevant to an issue in the dispute and the Party complained against relies on one such interpretation, accept that interpretation for purposes of its findings and determination under Article 22.11.[5]

ARTICLE 20.10: RELATION TO MULTILATERAL ENVIRONMENTAL AGREEMENTS

[4] For greater certainty, the consultations and guidance in this paragraph are without prejudice to a panel's ability to seek information and technical guidance from any person or body consistent with Article 22.10.4 (Rules of Procedure).

[5] The guidance in subparagraph (c) shall prevail over any other interpretative guidance.

1. The Parties recognize that certain multilateral environmental agreements play an important role globally and domestically in protecting the environment. The Parties further recognize that this Chapter and the ECA can contribute to realizing the goals of such agreements. Accordingly, the Parties shall continue to seek means to enhance the mutual supportiveness of multilateral environmental agreements to which they are both party and trade agreements to which they are both party.

2. To this end, the Parties shall consult, as appropriate, with respect to negotiations on environmental issues of mutual interest.

3. In the event of any inconsistency between a Party's obligations under this Agreement and a covered agreement, the Party shall seek to balance its obligations under both agreements, but this shall not preclude the Party from taking a particular measure to comply with its obligations under the covered agreement, provided that the primary purpose of the measure is not to impose a disguised restriction on trade.[6]

ARTICLE 20.11: DEFINITIONS

For purposes of this Chapter:

environmental law means any statute or regulation of a Party, or provision thereof, the primary purpose of which is the protection of the environment, or the prevention of a danger to human, animal, or plant life or health, through:

(a) the prevention, abatement, or control of the release, discharge, or emission of pollutants or environmental contaminants;

(b) the control of environmentally hazardous or toxic chemicals, substances, materials, and wastes, and the dissemination of information related thereto; or

(c) the protection or conservation of wild flora or fauna, including endangered species, their habitat, and specially protected natural areas,

in areas with respect to which a Party exercises sovereignty, sovereign rights, or jurisdiction, but does not include any statute or regulation, or provision thereof, directly related to worker safety or health;

laws, regulations, and all other measures to fulfill its obligations under a covered agreement means a Party's laws, regulations, and other measures at the central level of government; and

statute or regulation means:

(a) for Korea, an act of the National Assembly or a regulation promulgated pursuant to an act of the National Assembly that is enforceable by action of the central level of government; and

(b) for the United States, an act of Congress or a regulation promulgated pursuant to an act of Congress that is enforceable by action of the central level of government.

[6] For greater certainty, paragraph 3 is without prejudice to multilateral environmental agreements other than covered agreements.

ANNEX 20-A
COVERED AGREEMENTS

1. For purposes of this Chapter, **covered agreement** means a multilateral environmental agreement listed below to which both Parties are party:

(a) the *Convention on International Trade in Endangered Species of Wild Fauna and Flora*, done at Washington, March 3, 1973, as amended;

(b) the *Montreal Protocol on Substances that Deplete the Ozone Layer*, done at Montreal, September 16, 1987, as adjusted and amended;

(c) the *Protocol of 1978 Relating to the International Convention for the Prevention of Pollution from Ships*, 1973, done at London, February 17, 1978, as amended;

(d) the *Convention on Wetlands of International Importance Especially as Waterfowl Habitat*, done at Ramsar, February 2, 1971, as amended;

(e) the *Convention on the Conservation of Antarctic Marine Living Resources*, done at Canberra, May 20, 1980;

(f) the *International Convention for the Regulation of Whaling*, done at Washington, December 2, 1946; and

(g) the *Convention for the Establishment of an Inter-American Tropical Tuna Commission*, done at Washington, May 31, 1949.

2. The Parties may agree in writing to modify the list in paragraph 1 to include any other multilateral environmental agreement.

CHAPTER TWENTY-ONE
TRANSPARENCY

ARTICLE 21.1: PUBLICATION

1. Each Party shall ensure that its laws, regulations, procedures, and administrative rulings of general application respecting any matter covered by this Agreement are promptly published or otherwise made available in such a manner as to enable interested persons and the other Party to become acquainted with them.

2. To the extent possible, each Party shall:

(a) publish in advance any such measures that it proposes to adopt; and

(b) provide interested persons and the other Party a reasonable opportunity to comment on such proposed measures.

3. With respect to proposed regulations[1] of general application of its central level of government respecting any matter covered by this Agreement that are published in accordance with paragraph 2(a), each Party:

(a) shall publish the proposed regulations in a single official journal of national circulation and shall encourage their distribution through additional outlets;

(b) should in most cases publish the proposed regulations not less than 40 days before the date public comments are due; and

(c) shall include in the publication an explanation of the purpose of and rationale for the proposed regulations.

4. With respect to regulations of general application adopted by its central level of government respecting any matter covered by this Agreement, each Party:

(a) shall publish the regulations in a single official journal of national circulation and shall encourage their distribution through additional outlets;

(b) shall include in the publication an explanation of the purpose of and rationale for the regulations; and

(c) shall address significant, substantive comments received during the comment period and explain substantive revisions it made to the proposed regulations, in its official journal or in a prominent location on an official government Internet site.

ARTICLE 21.2: PROVISION OF INFORMATION

On request of the other Party, a Party shall promptly provide information and respond to questions pertaining to any actual or proposed measure that the requesting Party considers might affect the operation of this Agreement, regardless of whether the requesting Party has been previously notified of that measure.

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[1] For purposes of paragraphs 3 and 4, **regulation** means, for Korea, Presidential Decrees, Ordinances of the Prime Minister, and Ministerial Ordinances.

ARTICLE 21.3: ADMINISTRATIVE PROCEEDINGS

With a view to administering in a consistent, impartial, and reasonable manner all measures of general application respecting any matter covered by this Agreement, each Party shall ensure, in its administrative proceedings applying measures referred to in Article 21.1 to particular persons, goods, or services of the other Party in specific cases, that:

(a) wherever possible, persons of the other Party that are directly affected by a proceeding are provided reasonable notice, in accordance with the Party's procedures, when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issues in controversy;

(b) such persons are afforded a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceeding, and the public interest permit; and

(c) its procedures are in accordance with its law.

ARTICLE 21.4: REVIEW AND APPEAL

1. Each Party shall establish or maintain judicial, quasi-judicial, or administrative tribunals or procedures for the purpose of the prompt review and, where warranted, correction of final administrative actions regarding matters covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.

2. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceeding are provided with the right to:

(a) a reasonable opportunity to support or defend their respective positions; and

(b) a decision based on the evidence and submissions of record or, where required by the Party's law, the record compiled by the administrative authority.

3. Each Party shall ensure, subject to appeal or further review as provided in its law, that such decision shall be implemented by, and shall govern the practice of, the office or authority with respect to the administrative action at issue.

ARTICLE 21.5: POLICY ON PRIVATE PURCHASES

Recognizing the benefits of liberalized and expanded bilateral trade and investment, each Party affirms that it is not its policy to discourage private persons in its territory from purchasing or using goods or services of the other Party through formal or informal means of influence or persuasion.

ARTICLE 21.6: ANTI-CORRUPTION

1. The Parties reaffirm their resolve to eliminate bribery and corruption in international trade and investment.

2. Each Party shall adopt or maintain the necessary legislative or other measures to establish that it is a criminal offense under its law, in matters affecting international trade or

investment, for:

(a) a public official of the Party or a person who performs public functions for the Party intentionally to solicit or accept, directly or indirectly, any article of monetary value or other benefit, such as a favor, promise, or advantage, for himself or for another person, in exchange for any act or omission in the performance of his public functions;

(b) any person subject to the jurisdiction of the Party intentionally to offer or grant, directly or indirectly, to a public official of the Party or a person who performs public functions for the Party any article of monetary value or other benefit, such as a favor, promise, or advantage, for himself or for another person, in exchange for any act or omission in the performance of his public functions;

(c) any person subject to the jurisdiction of the Party intentionally to offer, promise, or give any undue pecuniary or other advantage, directly or indirectly, to a foreign official, for that official or for another person, in order that the official act or refrain from acting in relation to the performance of official duties, in order to obtain or retain business or other improper advantage in the conduct of international business; and

(d) any person subject to the jurisdiction of the Party to aid or abet, or to conspire in, the commission of any of the offenses described in subparagraphs (a) through (c).

3. Each Party shall adopt or maintain appropriate penalties and procedures to enforce the criminal measures that it adopts or maintains in conformity with paragraph 2.

4. Each Party shall adopt or maintain appropriate measures to protect persons who, in good faith, report acts of bribery described in paragraph 2.

5. The Parties recognize the importance of regional and multilateral initiatives to eliminate bribery and corruption in international trade and investment. The Parties shall endeavor to work jointly to encourage and support appropriate initiatives in relevant international fora.

ARTICLE 21.7: DEFINITIONS

For purposes of this Chapter:

act or refrain from acting in relation to the performance of official duties includes any use of the official's position, whether or not within the official's authorized competence;

administrative ruling of general application means an administrative ruling or interpretation that applies to all persons and fact situations that fall generally within its ambit and that establishes a norm of conduct but does not include:

(a) a determination or ruling made in an administrative or quasi-judicial proceeding that applies to a particular person, good, or service of the other Party in a specific case; or

(b) a ruling that adjudicates with respect to a particular act or practice;

foreign official means any person holding a legislative, administrative, or judicial office of a foreign country, at any level of government, whether appointed or elected; any person exercising a public function for a foreign country at any level of government, including for a public agency or public enterprise; and any official or agent of a public international organization;

public function means any temporary or permanent, paid or honorary activity, performed by a natural person in the name of a Party or in the service of a Party, such as procurement, at the central level of government; and

public official means any official or employee of a Party at the central level of government, whether appointed or elected.

CHAPTER TWENTY-TWO
INSTITUTIONAL PROVISIONS AND DISPUTE SETTLEMENT

Section A: Institutional Provisions and Administration

ARTICLE 22.1: CONTACT POINTS

1. Each Party shall designate a contact point or points to facilitate communications between the Parties on any matter covered by this Agreement.

2. On request of the other Party, a Party's contact point shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communications with the other Party.

ARTICLE 22.2: JOINT COMMITTEE

1. The Parties hereby establish a Joint Committee comprising officials of each Party, which shall be co-chaired by the United States Trade Representative and the Minister for Trade of Korea, or their respective designees.

2. The Joint Committee shall:

   (a) supervise the implementation of this Agreement;

   (b) supervise the work of all committees, working groups, and other bodies established under this Agreement;

   (c) consider ways to further enhance trade relations between the Parties;

   (d) seek to resolve disputes that may arise regarding the interpretation or application of this Agreement;

   (e) establish the amount of remuneration and expenses that will be paid to panelists; and

   (f) consider any other matter that may affect the operation of this Agreement.

3. The Joint Committee may:

   (a) establish and delegate responsibilities to *ad hoc* and standing committees, working groups, or other bodies;

   (b) seek the advice of non-governmental persons or groups;

   (c) consider amendments to this Agreement or make modifications to the commitments therein;

   (d) issue interpretations of the provisions of this Agreement, including as provided in Articles 11.22 (Governing Law) and 11.23 (Interpretation of Annexes);

   (e) adopt its own rules of procedure; and

(f) take such other action in the exercise of its functions as the Parties may agree.

4. Unless the Parties otherwise agree, the Joint Committee shall convene:

(a) in regular session every year, with such sessions to be held alternately in the territory of each Party; and

(b) in special session within 30 days of the request of a Party, with such sessions to be held in the territory of the other Party or at such location as the Parties may agree.

5. Each Party shall treat any confidential information exchanged in relation to a meeting of the Joint Committee or any body created under paragraph 3(a) on the same basis as the Party providing the information.

6. Recognizing the importance of transparency and openness, the Parties affirm their respective practices of considering the views of members of the public in order to draw on a broad range of perspectives in the implementation of this Agreement.

7. All decisions of the Joint Committee and all committees, working groups, and other bodies established under this Agreement shall be taken by consensus of the Parties.

Section B: Dispute Settlement Proceedings

ARTICLE 22.3: COOPERATION

The Parties shall endeavor to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation and consultations to arrive at a mutually satisfactory resolution of any matter that might affect its operation.

ARTICLE 22.4: SCOPE OF APPLICATION

Except as otherwise provided in this Agreement or as the Parties otherwise agree, this Section shall apply with respect to the avoidance or settlement of all disputes between the Parties regarding the interpretation or application of this Agreement or wherever a Party considers that:

(a) a measure of the other Party is inconsistent with its obligations under this Agreement;

(b) the other Party has otherwise failed to carry out its obligations under this Agreement; or

(c) a benefit the Party could reasonably have expected to accrue to it under Chapter Two (National Treatment and Market Access for Goods), Three (Agriculture), Four (Textiles and Apparel), Six (Rules of Origin and Origin Procedures), Twelve (Cross-Border Trade in Services), Seventeen (Government Procurement), or Eighteen (Intellectual Property Rights)[1] is being nullified or impaired as a result of a measure that is not inconsistent

[1] Neither Party will invoke subparagraph (c) with respect to a measure affecting benefits under Chapter Eighteen (Intellectual Property Rights) during any period for which WTO Members have agreed not to initiate complaints of the type provided for under subparagraph 1(b) of Article XXIII of GATT 1994 under the TRIPS Agreement.

with this Agreement, except that neither Party may invoke this subparagraph with respect to a benefit under Chapter Twelve (Cross-Border Trade in Services) or Eighteen (Intellectual Property Rights) if the measure is subject to an exception under Article 23.1 (General Exceptions).

ARTICLE 22.5: ADMINISTRATION OF DISPUTE SETTLEMENT PROCEEDINGS

Each Party shall designate an office that shall be responsible for providing administrative assistance to panels established under Article 22.9. Each Party shall be responsible for the operation and costs of its designated office and shall notify the other Party of its location.

ARTICLE 22.6: CHOICE OF FORUM

1. Where a dispute regarding any matter arises under this Agreement and under the WTO Agreement or any other agreement to which both Parties are party, the complaining Party may select the forum in which to settle the dispute.

2. Once the complaining Party has requested the establishment of, or referred a matter to, a dispute settlement panel under an agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of other fora.

ARTICLE 22.7: CONSULTATIONS

1. Either Party may request consultations with the other Party with respect to any matter described in Article 22.4 by delivering written notification to the other Party. The complaining Party shall set out the reasons for the request, including identification of the measure or other matter at issue and an indication of the legal basis for the complaint. The other Party shall reply promptly to the request and enter into consultations.

2. Promptly after requesting or receiving a request for consultations pursuant to this Article, each Party shall seek the views of interested parties and other members of the public on the matter in order to draw on a broad range of perspectives.

3. Each Party shall:

(a) provide sufficient information in the consultations to enable a full examination of how the matter subject to consultations might affect the operation of this Agreement; and

(b) treat any confidential information exchanged in the course of consultations on the same basis as the Party providing the information.

4. A Party may request the other Party to make available during consultations under this Article personnel of its government agencies or other regulatory bodies who have expertise in the matter subject to consultations.

ARTICLE 22.8: REFERRAL TO THE JOINT COMMITTEE

1. If the Parties fail to resolve a matter within 60 days of the delivery of a request for consultations under Article 22.7, or 20 days where the matter concerns perishable goods,[2] either Party may refer the matter to the Joint Committee by delivering written notification to

[2] For greater certainty, **perishable goods** means perishable agricultural and fish goods classified in HS Chapters 1 through 24.

the other Party.

2. If the Parties fail to resolve a matter within 60 days of the delivery of a request for consultations under Article 19.7 (Labor Consultations) or 20.9 (Environmental Consultations and Panel Procedure), either Party may also refer the matter to the Joint Committee by delivering written notification to the other Party.

3. The Joint Committee shall promptly meet and endeavor to resolve the matter.

ARTICLE 22.9: ESTABLISHMENT OF PANEL[3]

1. If the Joint Committee has not resolved a matter within 60 days after delivery of a notification described in Article 22.8, within 30 days where the matter concerns perishable goods, or within such other period as the Parties may agree, the complaining Party may refer the matter to a dispute settlement panel by delivering written notification to the other Party. The complaining Party shall set out the reasons for the request, including identification of the measure or other matter at issue and a brief summary of the legal basis for the complaint sufficient to present the problem clearly.

2. Unless the Parties otherwise agree, the Parties shall apply the following procedures in selecting a panel:

(a) The panel shall have three members.

(b) Each Party shall propose one panelist within 28 days after the matter has been referred to a panel. If a Party fails to propose a panelist within that period, the Parties shall meet within seven days and select a panelist by lot from among the members of the contingent list established under paragraph 3 who are nationals of that Party.

(c) A Party may exercise a peremptory challenge against any individual not on the contingent list within 14 days after the individual has been proposed as a panelist. If a Party has exercised three peremptory challenges, the other Party shall select a panelist from the contingent list.

(d) The Parties shall endeavor to agree on a third panelist who shall serve as chair.

(e) If the Parties are unable to agree on the chair within 28 days after the date on which the second panelist has been appointed, the Parties shall meet within seven days and select the chair by lot from among the members of the contingent list established under paragraph 3 who are not nationals of either Party.[4]

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[3] Article 13.18 (Dispute Settlement) contains additional provisions relating to the establishment of a panel for matters arising under Chapter Thirteen (Financial Services).

[4] If a panelist selected by lot under subparagraph (b) or (e) is unable to serve on the panel, the Parties shall meet within seven days of learning that the panelist is unavailable to select another panelist by lot from among the remaining members of the contingent list who are nationals of the relevant Party (in the case of subparagraph (b)) or not nationals of either Party (in the case of subparagraph (e)). If a panelist becomes unable to serve during the course of the proceeding or when the panel is reconvened pursuant to Article 22.13 or 22.14, then within seven days of learning that the panelist is unavailable, the relevant Party shall select a replacement panelist from the contingent list or, in the case of the chair, the Parties shall meet to select a replacement chair by lot from among the members of the contingent list who are not nationals of either Party.

(f) A panelist shall be considered appointed to a panel when that person is proposed pursuant to subparagraph (b) and no peremptory challenge is exercised pursuant to subparagraph (c), or when that person is selected from the contingent list pursuant to this paragraph.

3. Within 180 days of the date this Agreement enters into force, the Parties shall establish a contingent list of individuals who are willing and able to serve as panelists. Unless the Parties otherwise agree, the contingent list shall include at least six nationals of each Party and at least eight individuals who are not nationals of either Party. An individual on the contingent list shall be appointed by agreement of the Parties for a minimum term of three years, and shall remain on the list until the individual is replaced or is unable to serve. The Parties shall review the contingent list every three years and may replace individuals on the list as appropriate. The Parties may also appoint a replacement where a member of the contingent list is no longer available to serve.

4. Individuals appointed to a panel pursuant to paragraph 2 or to the contingent list pursuant to paragraph 3 shall:

(a) be chosen strictly on the basis of objectivity, reliability, and sound judgment;

(b) have expertise or experience in law, international trade, or the resolution of disputes arising under international trade agreements;

(c) be independent of, and not be affiliated with or take instructions from, either Party; and

(d) comply with a code of conduct to be established by the Joint Committee.

In addition, in any dispute arising under Chapter Nineteen (Labor) or Twenty (Environment), panelists other than those chosen by lot from the contingent list shall have expertise or experience relevant to the subject matter under dispute. Paragraph 2(c) shall not apply to disputes arising under Chapter Nineteen or Twenty.

ARTICLE 22.10: RULES OF PROCEDURE

1. By the date this Agreement enters into force, the Parties shall establish model rules of procedure, which shall ensure:

(a) a right to at least one hearing before the panel;

(b) that, subject to subparagraph (f), any hearing before the panel shall be open to the public;

(c) an opportunity for each Party to provide initial and rebuttal submissions;

(d) that each Party's written submissions, written versions of its oral statements, and written responses to a request or questions from the panel shall be made available to the public within seven days after they are submitted, subject to subparagraph (f);

(e) that the panel shall consider requests from non-governmental entities located in the Parties' territories to provide written views regarding the dispute that may assist the panel in evaluating the submissions and arguments of the Parties; and

(f) the protection of confidential information.

2. Unless the Parties otherwise agree, the panel shall follow the model rules of procedure and may, after consulting with the Parties, adopt additional rules of procedure not inconsistent with the model rules.

3. Unless the Parties otherwise agree within 20 days from the date of the delivery of the request for the establishment of the panel, the panel's terms of reference shall be:

> "To examine, in the light of the relevant provisions of this Agreement, the matter referenced in the request for the establishment of the panel, to make findings, determinations, and recommendations as provided in paragraphs 1 and 2 of Article 22.11, and to present the written reports referred to in paragraphs 1 and 4 of Article 22.11."

4. On request of a Party, or on its own initiative, the panel may seek information and technical advice from any person or body that it deems appropriate, provided that the Parties so agree and subject to such terms and conditions as the Parties may agree.

ARTICLE 22.11: PANEL REPORT

1. Unless the Parties otherwise agree, the panel shall, within 180 days after the chair is appointed, present to the Parties an initial report containing findings of fact and its determination as to:

(a) (i) whether the measure at issue is inconsistent with the obligations of this Agreement;

(ii) whether a Party has otherwise failed to carry out its obligations under this Agreement; or

(iii) whether the measure at issue is causing nullification or impairment in the sense of Article 22.4(c); and

(b) any other matter that the Parties have jointly requested that the Panel address,

as well as the reasons for its findings and determinations.

2. The panel shall base its report on the relevant provisions of this Agreement and the submissions and arguments of the Parties. The panel shall consider this Agreement in accordance with customary rules of interpretation of public international law, which are reflected in Articles 31 through 33 of the *Vienna Convention on the Law of Treaties* (1969). The panel may, at the request of the Parties, make recommendations for the resolution of the dispute.

3. Each Party may submit written comments to the panel on its initial report within 14 days of the presentation of the report. After considering any written comments by the Parties on the initial report, the panel may modify its report and make any further examination it considers appropriate.

4. The panel shall present a final report to the Parties within 45 days of presentation of the initial report, unless the Parties otherwise agree. The Parties shall make the final report available to the public within 15 days thereafter, subject to the protection of confidential

information.

ARTICLE 22.12: IMPLEMENTATION OF THE FINAL REPORT

1. On receipt of the final report of a panel, the Parties shall agree on the resolution of the dispute, which normally shall conform with the determinations and recommendations, if any, of the panel.

2. If, in its final report, the panel determines that a Party has not conformed with its obligations under this Agreement or that a Party's measure is causing nullification or impairment in the sense of Article 22.4(c), the resolution, whenever possible, shall be to eliminate the non-conformity or the nullification or impairment.

ARTICLE 22.13: NON-IMPLEMENTATION

1. If a panel has made a determination of the type described in Article 22.12.2, and the Parties are unable to reach agreement on a resolution pursuant to Article 22.12.1 within 45 days of receiving the final report, or such other period as the Parties agree, the Party complained against shall enter into negotiations with the complaining Party with a view to developing mutually acceptable compensation.

2. If the Parties:

(a) are unable to agree on compensation within 30 days after the period for developing such compensation has begun; or

(b) have agreed on compensation or on a resolution pursuant to Article 22.12.1 and the complaining Party considers that the Party complained against has failed to observe the terms of the agreement,

the complaining Party may at any time thereafter provide written notice to the Party complained against that it intends to suspend the application to the Party complained against of benefits of equivalent effect. The notice shall specify the level of benefits that the complaining Party proposes to suspend. Subject to paragraph 5, the complaining Party may begin suspending benefits 30 days after the later of the date on which it provides notice to the other Party under this paragraph or the panel issues its determination under paragraph 3, as the case may be.

3. If the Party complained against considers that:

(a) the level of benefits that the complaining Party has proposed to be suspended is manifestly excessive; or

(b) it has eliminated the non-conformity or the nullification or impairment that the panel has found,

it may, within 30 days after the complaining Party provides notice under paragraph 2, request that the panel be reconvened to consider the matter. The Party complained against shall deliver its request in writing to the complaining Party. The panel shall reconvene as soon as possible after delivery of the request and shall present its determination to the Parties within 90 days after it reconvenes to review a request under either subparagraph (a) or (b), or within 120 days for a request under both subparagraphs (a) and (b). If the panel determines that the level of benefits proposed to be suspended is manifestly excessive, it shall determine the level of benefits it considers to be of equivalent effect.

4. The complaining Party may suspend benefits up to the level the panel has determined under paragraph 3 or, if the panel has not determined the level, the level the Party has proposed to suspend under paragraph 2, unless the panel has determined that the Party complained against has eliminated the non-conformity or the nullification or impairment.

5. The complaining Party may not suspend benefits if, within 30 days after it provides written notice of intent to suspend benefits or, if the panel is reconvened under paragraph 3, within 20 days after the panel provides its determination, the Party complained against provides written notice to the other Party that it will pay an annual monetary assessment. The Parties shall consult, beginning no later than ten days after the Party complained against provides notice, with a view to reaching agreement on the amount of the assessment. If the Parties are unable to reach an agreement within 30 days after consultations begin, the amount of the assessment shall be set at a level, in U.S. dollars, equal to 50 percent of the level of the benefits the panel has determined under paragraph 3 to be of equivalent effect or, if the panel has not determined the level, 50 percent of the level that the complaining Party has proposed to suspend under paragraph 2.

6. Unless the Joint Committee decides otherwise, a monetary assessment shall be paid to the complaining Party in U.S. currency, or in an equivalent amount of Korean currency, in equal, quarterly installments beginning 60 days after the Party complained against gives notice that it intends to pay an assessment. Where the circumstances warrant, the Joint Committee may decide that an assessment shall be paid into a fund established by the Joint Committee and expended at the direction of the Joint Committee for appropriate initiatives to facilitate trade between the Parties, including by further reducing unreasonable trade barriers or by assisting a Party in carrying out its obligations under this Agreement.

7. If the Party complained against fails to pay a monetary assessment, the complaining Party may suspend the application to the Party complained against of benefits in accordance with paragraph 4.

ARTICLE 22.14: COMPLIANCE REVIEW

1. Without prejudice to the procedures set out in Article 22.13.3, if the Party complained against considers that it has eliminated the non-conformity or the nullification or impairment that the panel has found, it may refer the matter to the panel by providing written notice to the complaining Party. The panel shall reconvene as soon as possible after delivery of the request and shall issue its report on the matter within 90 days after the Party complained against provides notice.

2. If the panel decides that the Party complained against has eliminated the non-conformity or the nullification or impairment, the complaining Party shall promptly reinstate any benefits it has suspended under Article 22.13, and the Party complained against shall no longer be required to pay any monetary assessment it has agreed to pay under Article 22.13.5.

ARTICLE 22.15: FIVE-YEAR REVIEW

The Joint Committee shall review the operation and effectiveness of Article 22.13 not later than five years after the date this Agreement enters into force, or within six months after benefits have been suspended or monetary assessments have been paid in five proceedings initiated under this Chapter, whichever occurs first.

Section C: Domestic Proceedings and Private Commercial Dispute Settlement

ARTICLE 22.16: PRIVATE RIGHTS

Neither Party may provide for a right of action under its law against the other Party on the ground that a measure of the other Party is inconsistent with this Agreement.

ARTICLE 22.17: ALTERNATIVE DISPUTE RESOLUTION

1. Each Party shall, to the maximum extent possible, encourage and facilitate the use of arbitration and other means of alternative dispute resolution for the settlement of international commercial disputes between private parties in the free trade area established under Article 1.1 (Establishment of a Free Trade Area).

2. To this end, each Party shall provide appropriate procedures to ensure observance of agreements to arbitrate and for the recognition and enforcement of arbitral awards in such disputes.

3. A Party shall be deemed to be in compliance with paragraph 2 if it is a party to and is in compliance with the *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards*, done at New York, June 10, 1958.

ANNEX 22-A
ALTERNATIVE PROCEDURES FOR DISPUTES CONCERNING MOTOR VEHICLES

With respect to any matter described in Article 22.4 that relates to motor vehicles, a Party may initiate the dispute settlement procedures set out in this Annex in lieu of the procedures provided for in Articles 22.7 through 22.13.

Unless the Parties otherwise agree:

1. The complaining Party may refer the matter to the Joint Committee by delivering written notification to the Party complained against. The Joint Committee shall promptly meet and endeavor to resolve the matter.

2. If the Joint Committee has not resolved the matter within 30 days after delivery of the notification described in paragraph 1, the complaining Party may notify the Party complained against in writing that it is referring the matter to a dispute settlement panel.

3. Within seven days after the complaining Party delivers written notice under paragraph 2, the Parties shall meet and select by lot from the contingent list established in Article 22.9.3 one national of each Party to serve as panelists and one person who is not a national of either Party to serve as chair of the panel. If an individual selected by lot is unable to serve on the panel, the Parties shall promptly meet to select a replacement by lot. The panel shall be deemed to be established once panel selection is complete.

4. The procedures provided for in Articles 22.10 and 22.11 shall apply to panel proceedings under this Annex, except that:

   (a) the panel shall also make a determination as to whether the non-conformity or the nullification or impairment, if any, has materially affected the sale, offering for sale, purchase, transportation, distribution, or use of originating goods of the complaining Party;

   (b) the panel shall present an initial report on the matter to the Parties within 120 days after the panel is established;

   (c) each Party may submit written comments to the panel on its initial report within seven days of the presentation of the report; and

   (d) the panel shall present its final report within 21 days after it presents its initial report.

5. If, in its final report, the panel determines that:

   (a) the Party complained against has not conformed with its obligations under this Agreement or that its measure is causing nullification or impairment in the sense of Article 22.4(c); and

   (b) the non-conformity or the nullification or impairment that the panel has found has materially affected the sale, offering for sale, purchase, transportation, distribution, or use of originating goods of the

complaining Party,[5]

the complaining Party may increase the rate of customs duty on originating goods under tariff heading 8703 to a level not to exceed its prevailing most-favored-nation applied rate of duty on those goods.

6. If the complaining Party has increased duties pursuant to paragraph 5, it shall rescind the increased duties when the Party complained against has eliminated the non-conformity or the nullification or impairment.

7. The Party complained against may deliver a request in writing to the complaining Party to reconvene the panel if it considers that the complaining Party has failed to rescind the increased duties in conformity with paragraph 6. The panel shall reconvene as soon as possible after delivery of the request and shall present its determination to the Parties within 90 days after it reconvenes. If the panel decides that the Party complained against has eliminated the non-conformity or the nullification or impairment, the complaining Party shall promptly rescind the increased duties.

8. The procedures set forth in this Annex shall terminate ten years after the date this Agreement enters into force, provided that no panel established under this Annex during that period has determined that a Party has failed to conform with its obligations under this Agreement or that a Party's measure has caused nullification or impairment in the sense of Article 22.4(c).

[5] If the panel determines that the non-conformity or the nullification or impairment that the panel has found has not materially affected the sale, offering for sale, purchase, transportation, distribution, or use of originating goods of the complaining Party, the procedures provided for in Articles 22.12 and 22.13 shall apply.

ANNEX 22-B
COMMITTEE ON OUTWARD PROCESSING ZONES ON THE KOREAN PENINSULA

1. Recognizing the Republic of Korea's constitutional mandate and security interests, and the corresponding interests of the United States, the Parties shall establish a Committee on Outward Processing Zones on the Korean Peninsula. The Committee shall review whether conditions on the Korean Peninsula are appropriate for further economic development through the establishment and development of outward processing zones.

2. The Committee shall be comprised of officials of each Party. The Committee shall meet on the first anniversary of the entry into force of the Agreement and at least once annually thereafter, or at any time as mutually agreed.

3. The Committee shall identify geographic areas that may be designated outward processing zones. The Committee shall establish criteria that must be met before goods from any outward processing zone may be considered originating goods for the purposes of this Agreement, including but not limited to: progress toward the denuclearization of the Korean Peninsula; the impact of the outward processing zones on intra-Korean relations; and the environmental standards, labor standards and practices, wage practices and business and management practices prevailing in the outward processing zone, with due reference to the situation prevailing elsewhere in the local economy and the relevant international norms.

4. The Committee shall determine whether any such outward processing zone has met the criteria established by the Committee. The Committee shall also establish a maximum threshold for the value of the total input of the originating final good that may be added within the geographic area of the outward processing zone.

5. Decisions reached by the unified consent of the Committee shall be recommended to the Parties, which shall be responsible for seeking legislative approval for any amendments to the Agreement with respect to outward processing zones.

ANNEX 22-C
FISHERIES COMMITTEE

1. The Parties hereby establish a Fisheries Committee, comprising representatives of each Party, to promote cooperation between the Parties regarding fisheries matters.

2. The Committee shall discuss:

   (a) each Party's policies on commercial activities within its Exclusive Economic Zones;

   (b) cooperation on scientific research on fisheries matters of mutual concern; and

   (c) global fisheries issues of mutual concern.

3. The Committee shall meet within one year after the date this Agreement enters into force and annually thereafter unless the Parties otherwise agree. The Committee shall inform the Joint Committee of the results of each meeting.

CHAPTER TWENTY-THREE
EXCEPTIONS

ARTICLE 23.1: GENERAL EXCEPTIONS

1. For purposes of Chapters Two through Four (National Treatment and Market Access for Goods, Agriculture, and Textiles and Apparel) and Six through Nine (Rules of Origin and Origin Procedures, Customs Administration and Trade Facilitation, Sanitary and Phytosanitary Measures, and Technical Barriers to Trade), Article XX of GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XX(b) of GATT 1994 include environmental measures necessary to protect human, animal, or plant life or health, and that Article XX(g) of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

2. For purposes of Chapters Twelve (Cross-Border Trade in Services), Fourteen (Telecommunications), and Fifteen (Electronic Commerce),[1] Article XIV of GATS (including its footnotes) is incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XIV(b) of GATS include environmental measures necessary to protect human, animal, or plant life or health.

ARTICLE 23.2: ESSENTIAL SECURITY

Nothing in this Agreement shall be construed:

(a) to require a Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests; or

(b) to preclude a Party from applying measures that it considers necessary for the fulfillment of its obligations with respect to the maintenance or restoration of international peace or security or the protection of its own essential security interests.[2]

ARTICLE 23.3: TAXATION

1. Except as set out in this Article, nothing in this Agreement shall apply to taxation measures.

2. (a) Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

(b) In the case of a tax convention between the Parties, the competent authorities under that convention shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that convention.

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[1] Article 23.1 is without prejudice to whether digital products should be classified as goods or services.

[2] For greater certainty, if a Party invokes Article 23.2 in an arbitral proceeding initiated under Chapter Eleven (Investment) or Chapter Twenty-Two (Institutional Provisions and Dispute Settlement), the tribunal or panel hearing the matter shall find that the exception applies.

3. Notwithstanding paragraph 2:

(a) Article 2.2 (National Treatment) and such other provisions of this Agreement as are necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III of GATT 1994; and

(b) Articles 2.11 (Export Duties, Taxes, or Other Charges) and 2.12 (Engine Displacement Taxes) shall apply to taxation measures.

4. Subject to paragraph 2:

(a) Articles 12.2 (National Treatment), 13.2 (National Treatment), and 13.5.1 (Cross-Border Trade) shall apply to taxation measures on income, on capital gains, or on the taxable capital of corporations that relate to the purchase or consumption of particular services, except that nothing in this subparagraph shall prevent a Party from conditioning the receipt or continued receipt of an advantage relating to the purchase or consumption of particular services on requirements to provide the service in its territory; and

(b) Articles 11.3 (National Treatment) and 11.4 (Most-Favored-Nation Treatment), Articles 12.2 (National Treatment) and 12.3 (Most-Favored-Nation Treatment), and Articles 13.2 (National Treatment) and 13.3 (Most-Favored-Nation Treatment) shall apply to all taxation measures, other than those on income, on capital gains, or on the taxable capital of corporations, or taxes on estates, inheritances, gifts, and generation-skipping transfers;

except that nothing in the Articles referred to in subparagraphs (a) and (b) shall apply:

(c) any most-favored-nation obligation with respect to an advantage accorded by a Party pursuant to a tax convention;

(d) to a non-conforming provision of any existing taxation measure;

(e) to the continuation or prompt renewal of a non-conforming provision of any existing taxation measure;

(f) to an amendment to a non-conforming provision of any existing taxation measure to the extent that the amendment does not decrease its conformity, at the time of the amendment, with any of those Articles;

(g) to the adoption or enforcement of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes (as permitted by Article XIV(d) of GATS); or

(h) to a provision that conditions the receipt, or continued receipt, of an advantage relating to the contributions to, or income of, a pension trust or pension plan on a requirement that the Party maintain continuous jurisdiction over the pension trust or pension plan.

5. Subject to paragraph 2 and without prejudice to the rights and obligations of the Parties under paragraph 3, paragraphs 2, 3, and 4 of Article 11.8 (Performance Requirements) shall apply to taxation measures.

6. (a) Article 11.16 (Submission of a Claim to Arbitration) shall apply to a taxation measure alleged to be an expropriation or a breach of an investment agreement or an investment authorization.

(b) Article 11.6 (Expropriation and Compensation) shall apply to taxation measures. However, no investor may invoke Article 11.6 as the basis for a claim where it has been determined pursuant to this subparagraph that the measure is not an expropriation. An investor that seeks to invoke Article 11.6 with respect to a taxation measure must first refer to the competent authorities, at the time that it gives its notice of intent under Article 11.16.2 (Submission of a Claim to Arbitration), the issue of whether that taxation measure is not an expropriation. If the competent authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation within a period of 180 days of such referral, the investor may submit its claim to arbitration under Article 11.16.3.

(c) For purposes of this paragraph, **competent authorities** means:

(i) in the case of Korea, the Deputy Minister for Tax and Customs, Ministry of Finance and Economy; and

(ii) in the case of the United States, the Assistant Secretary of the Treasury (Tax Policy).

7. For purposes of this Article, "taxes" and "taxation measures" do not include:

(a) a customs duty as defined in Article 1.4 (Definitions); or

(b) the measures listed in exceptions (b) and (c) of that definition.

ARTICLE 23.4: DISCLOSURE OF INFORMATION

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

CHAPTER TWENTY-FOUR
FINAL PROVISIONS

ARTICLE 24.1: ANNEXES, APPENDICES, AND FOOTNOTES

The Annexes, Appendices, and footnotes to this Agreement constitute an integral part of this Agreement.

ARTICLE 24.2: AMENDMENTS

The Parties may agree, in writing, to amend this Agreement. An amendment shall enter into force after the Parties exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures, on such date as the Parties may agree.

ARTICLE 24.3: AMENDMENT OF THE WTO AGREEMENT

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties shall consult to consider amending the relevant provision of this Agreement, as appropriate, in accordance with Article 24.2.

ARTICLE 24.4: ACCESSION

1. Any country or group of countries may accede to this Agreement subject to such terms and conditions as may be agreed between the country or group of countries and the Parties and following approval in accordance with the applicable legal requirements and procedures of each Party and acceding country.

2. This Agreement shall not apply as between any Party and any acceding country or group of countries if, at the time of the agreement described in paragraph 1, one of them does not consent to such application.

ARTICLE 24.5: ENTRY INTO FORCE AND TERMINATION

1. This Agreement shall enter into force 60 days after the date the Parties exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures or on such other date as the Parties may agree.

2. This Agreement shall terminate 180 days after the date either Party notifies the other Party in writing that it wishes to terminate the Agreement.

3. Within 30 days after a Party provides notice under paragraph 2, either Party may request the other Party in writing to enter into consultations regarding whether any provision of this Agreement should terminate on a date later than that provided under paragraph 2. The consultations shall begin no later than 30 days after the Party delivers its request.

ARTICLE 24.6: AUTHENTIC TEXT

The English and Korean texts of this Agreement are equally authentic.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE at Washington, D.C., this 30th day of June, 2007, in duplicate, in the English and Korean languages.

FOR THE GOVERNMENT OF
THE UNITED STATES OF AMERICA:

FOR THE GOVERNMENT OF
THE REPUBLIC OF KOREA:

Annex I

ANNEX I
EXPLANATORY NOTES

1. The Schedule of a Party to this Annex sets out, pursuant to Articles 11.12 (Non-Conforming Measures) and 12.6 (Non-Conforming Measures), the Party's existing measures that are not subject to some or all of the obligations imposed by:

(a) Article 11.3 (National Treatment) or 12.2 (National Treatment);

(b) Article 11.4 (Most-Favored-Nation Treatment) or 12.3 (Most-Favored-Nation Treatment);

(c) Article 12.5 (Local Presence);

(d) Article 11.8 (Performance Requirements);

(e) Article 11.9 (Senior Management and Boards of Directors); or

(f) Article 12.4 (Market Access).

2. Each Schedule entry sets out the following elements:

(a) **Sector** refers to the sector for which the entry is made;

(b) **Obligations Concerned** specifies the article(s) referred to in paragraph 1 that, pursuant to Articles 11.12.1(a) and 12.6.1(a), do not apply to the non-conforming aspects of the law, regulation, or other measure, as set out in paragraph 3;

(c) **Level of Government**[1] indicates the level of government maintaining the scheduled measure(s);

(d) **Measures**[2] identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

[1] If none is specified, the measure is maintained at the central level of government.

[2] For greater certainty, in the case of Korea, a change in the level of government at which a measure is administered or enforced does not, by itself, decrease the conformity of the measure with the obligations referred to in Article 11.12.1 and Article 12.6.1.

(e) **Description** sets out commitments, if any, for liberalization on the date of entry into force of the Agreement, and the remaining non-conforming aspects of the measure for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered. An entry shall be interpreted in light of the relevant articles of the Chapters against which the entry is made. To the extent that:

(a) the **Measures** element is qualified by a liberalization commitment from the **Description** element, the **Measures** element as so qualified shall prevail over all other elements; and

(b) the **Measures** element is not so qualified, the **Measures** element shall prevail over all other elements, unless any discrepancy between the **Measures** element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the **Measures** element should prevail, in which case the other elements shall prevail to the extent of that discrepancy.

4. In accordance with Articles 11.12.1(a) and 12.6.1(a), and subject to Articles 11.12.1(c) and 12.6.1(c), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the non-conforming aspects of the law, regulation, or other measure identified in the **Measures** element of that entry.

5. Where a Party maintains a measure that requires that a service provider be a citizen, permanent resident, or resident of its territory as a condition to the provision of a service in its territory, a Schedule entry for that measure taken with respect to Article 12.2 (National Treatment), 12.3 (Most-Favored-Nation Treatment), or 12.5 (Local Presence) shall operate as a Schedule entry with respect to Article 11.3 (National Treatment), 11.4 (Most-Favored-Nation Treatment), or 11.8 (Performance Requirements) to the extent of that measure.

6. For Korea, a **foreign person** means a foreign national or an enterprise organized under the laws of another country.

7. For greater certainty, Local Presence (Article 12.5) and National Treatment (Article 12.2) are separate disciplines and a measure that is only inconsistent with Local Presence (Article 12.5) need not be reserved against National Treatment (Article 12.2).

ANNEX I
SCHEDULE OF KOREA

Sector:	Construction Services
Obligations Concerned:	Local Presence (Article 12.5)
Measures:	*Framework Act on the Construction Industry* (Law No. 7796, December 29, 2005), Articles 9 and 10 *Enforcement Decree of the Framework Act on the Construction Industry* (Presidential Decree No. 19513, June 12, 2006), Article 13 *Enforcement Regulations of the Framework Act on the Construction Industry* (Ordinance of the Ministry of Construction and Transportation No. 530, August 7, 2006), Articles 2 and 3 *Information and Communication Construction Business Act* (Law No. 7817, December 30, 2005), Article 14 *Fire Fighting System Installation Business Act* (Law No. 7982, September 22, 2006), Articles 4 and 5 *Enforcement Decree of the Fire Fighting System Installation Business Act* (Presidential Decree No. 19846, January 24, 2007), Article 2 (Table 1) *Enforcement Regulations of the Fire Fighting System Installation Business Act* (Ordinance of Ministry of Government Administration and Home Affairs No. 368, January 9, 2007), Article 2
Description:	Cross-Border Trade in Services A person that supplies construction services in Korea must, prior to the signing of the first contract related to such services, establish an office in Korea. A compulsory subcontract system is applied to contractors registered as general contractors. Such compulsory subcontract system will be abolished from January 1, 2008.

Sector:	Leasing, Rental, Maintenance, Repair, Sales, and Disposal Services Related to Construction Machinery and Equipment
Obligations Concerned:	Local Presence (Article 12.5)
Measures:	*Construction Machinery Management Act* (Law No. 7545, May 31, 2005), Article 21 *Enforcement Decree of the Construction Machinery Management Act* (Presidential Decree No. 19507, June 12, 2006), Articles 13, 14, 15, and 15-2 *Enforcement Regulations of the Construction Machinery Management Act* (Ordinance of the Ministry of Construction and Transportation No. 530, August 7, 2006), Articles 57 through 63, 65-2, and 65-3
Description:	Cross-Border Trade in Services A person that supplies leasing, rental, maintenance, repair, sales, and disposal services related to construction machinery and equipment must establish an office in Korea.

Sector:	Transportation Services - Automobile Maintenance, Repair, Sales, Disposal, and Inspection Services; Automobile License Plate Issuing Services
Obligations Concerned:	Market Access (Article 12.4) Local Presence (Article 12.5)
Measures:	*Automobile Management Act* (Law No. 8254, January 19, 2007), Articles 20, 44, 45, and 53 *Enforcement Regulations of the Automobile Management Act* (Ordinance of the Ministry of Construction and Transportation No. 551, March 19, 2007), Articles 7, 8, 83, 87, and 111
Description:	Cross-Border Trade in Services A person that supplies automobile management services (which includes used car sales, maintenance, repair, and disposal services) must establish an office in Korea and obtain authorization from the head of the *si/gun/gu* (municipal authorities), which is subject to an economic needs test, as appropriate. A person that supplies automobile inspection services that is designated as a "designated repair facility" must establish an office in Korea. A person that supplies license plate manufacturing, delivery, and seal services that is designated as a "license plate issuing agency" must establish an office in Korea.

Sector: Distribution Services - Wholesale and Retail Distribution of Tobacco and Liquor

Obligations Concerned: Market Access (Article 12.4)
Local Presence (Article 12.5)

Measures: *Tobacco Business Act* (Law No. 8365, April 11, 2007), Articles 12, 13, and 16

Enforcement Decree of the Tobacco Business Act (Presidential Decree No. 18445, June 29, 2004), Articles 4 and 5

Enforcement Regulations of the Tobacco Business Act (Ordinance of the Ministry of Finance and Economy No. 512, July 5, 2006), Articles 5, 6-2, and 7

Liquors Act (Law No. 7841, December 31, 2005), Articles 8 through 10

Enforcement Decree of the Liquors Act (Presidential Decree No. 19336, February 9, 2006), Article 9

Notice of National Tax Service, 2005-5 and 2005-8 (January 21, 2005)

Description: Cross-Border Trade in Services

A person that supplies tobacco wholesale (including importation) or retail distribution services must establish an office in Korea.

Only designated tobacco retailers may sell tobacco to retail buyers. The sale of tobacco to retail buyers by mail or in electronic commerce is prohibited.

The distance between places of business of tobacco retailers must be at least 50 meters.

A person that supplies liquor wholesale distribution services must establish an office in Korea and obtain authorization from the head of the relevant tax office, which is subject to an economic needs test.

The sale of liquor by telephone or in electronic commerce is prohibited.

Sector:	Agriculture and Livestock
Obligations Concerned:	National Treatment (Article 11.3)
Measures:	*Foreign Investment Promotion Act* (Law No. 8380, April 11, 2007), Article 4 *Enforcement Decree of the Foreign Investment Promotion Act* (Presidential Decree No. 19826, January 5, 2007), Article 5 *Consolidated Public Notice for Foreign Investment* (No. 2007-69, February 28, 2007, Ministry of Commerce, Industry and Energy), Appendix 1
Description:	Investment Foreign persons may not: (i) invest in an enterprise engaged in rice or barley farming; or (ii) hold 50 percent or more of the equity interest of an enterprise engaged in beef cattle farming.

Sector:	Business Services - *An-gyung-sa* (Optician and Optometry) Services
Obligations Concerned:	Market Access (Article 12.4) Local Presence (Article 12.5)
Measures:	*Medical Technicians Act* (Law No. 7148, January 29, 2004), Article 12 *Enforcement Regulations of the Medical Technicians Act* (Ordinance of the Ministry of Health and Welfare No. 333, October 17, 2005), Article 15
Description:	Cross-Border Trade in Services Only a natural person that is a licensed *an-gyung-sa* (optician or optometrist) that has established an office in Korea may engage in optician or optometry services. An *an-gyung-sa* (optician or optometrist) may not establish more than one office.

Sector:	Wholesale and Retail Distribution Services
Obligations Concerned:	Market Access (Article 12.4) Local Presence (Article 12.5)
Measures:	*Pharmaceutical Affairs Act* (Law No. 8035, October 4, 2006), Articles 34 and 37
	Decree on the Facility Standards of Pharmacy, Manufacturer, Importer and Distributor of Pharmaceuticals (Presidential Decree No. 18401, May 25, 2004), Articles 7 and 9
	Supply, Demand and Distribution of Oriental Medicinal Herbs Regulations (Notice of the Ministry of Health and Welfare No. 2006-69, September 5, 2006), Articles 4 and 13
	Medical Devices Act (Law No. 8037, October 4, 2006), Article 14
	Enforcement Regulations of the Medical Devices Act (Ordinance of the Ministry of Health and Welfare No. 366, July 27, 2006), Article 19
	Functional Foods Act (Law No. 8033, October 4, 2006), Article 6
	Enforcement Regulations of the Functional Foods Act (Ordinance of the Ministry of Health and Welfare No. 300, December 10, 2004), Articles 2 and 5
	Food Sanitation Act (Law No. 8005, September 27, 2006), Articles 18, 21 and 22
	Enforcement Decree of the Food Sanitation Act (Presidential Decree No. 18978, July 27, 2005), Articles 9 through 11
	Enforcement Regulations of the Food Sanitation Act (Ordinance of the Ministry of Health and Welfare No. 363, July 3, 2006), Articles 16 and 20 (attached table 9)
	Act on the Control of Narcotics (Law No. 7098, January 20, 2004), Article 6

Description:

Cross-Border Trade in Services

A person that supplies wholesale trade services must establish an office in Korea in order to receive an import business license to supply such services with respect to:

(a) pharmaceuticals and related items;

(b) medical devices; or

(c) functional foods (including dietary supplements).

To supply the following services a person must establish an office in Korea:

(a) transportation, sales, and preservation (cold storage) of food and food additives;

(b) food supply services;

(c) food inspection services; or

(d) narcotic drug wholesale and retail distribution services.

The Minister of Health and Welfare controls the supply and demand of the wholesale distribution of imported designated *han-yak-jae* (Asian medicinal herbs).

Certain liquor-selling bars and the wholesale and retail distribution of narcotics require authorization by the relevant authority.

Sector:	Retail Distribution of Pharmaceuticals
Obligations Concerned:	Market Access (Article 12.4) Local Presence (Article 12.5)
Measures:	*Pharmaceutical Affairs Act* (Law No. 8035, October 4, 2006), Articles 16 and 19
Description:	Cross-Border Trade in Services A person that supplies pharmaceutical product retail distribution services (including distribution of *han-yak-jae* (Asian medicinal herbs)) must establish a pharmacy in Korea. That person may not establish more than one pharmacy nor establish in the form of a corporation.

Sector:	Transportation Services - Rail Transportation and Incidental Services
Obligations Concerned:	Market Access (Article 12.4)
Measures:	*Rail Transport Service Business Act* (Law No. 7303, December 31, 2004), Articles 5, 6, and 12 *Korea Railroad Corporation Act* (Law No. 7052, December 31, 2003), Article 9 *Rail Construction Act* (Law No. 8251, January 19, 2007), Article 8 *Framework Act on Rail Industry Development* (Law No. 8135, December 30, 2006), Articles 3, 20, 26, and 38 *Korea Rail Network Authority Act* (Law No. 8257, January 19, 2007), Article 7
Description:	Cross-Border Trade in Services Only the Korea Railroad Corporation may supply railroad transportation services on railroad routes constructed on or before June 30, 2005. Only juridical persons that have obtained authorization from the Minister of Construction and Transportation may supply railroad transportation services on railroad routes constructed on or after July 1, 2005. Such authorization is subject to an economic needs test. Only the central or local level of government, or the Korea Rail Network Authority may supply rail construction services and maintain and repair government-owned rail facilities (including high-speed rail). However, juridical persons that meet the criteria in the *Private Investment in Social Infrastructure Act* may supply rail construction services.

Sector:	Transportation Services - Passenger Road Transportation Services (not including Taxis and Scheduled Passenger Road Transportation Services)
Obligations Concerned:	Local Presence (Article 12.5)
Measures:	*Passenger Transport Service Act* (Law No. 8095, December 26, 2006), Article 5 *Enforcement Decree of the Passenger Transport Service Act* (Presidential Decree No. 19715, October 26, 2006), Article 3 *Enforcement Regulations of the Passenger Transport Service Act* (Ordinance of the Ministry of Construction and Transportation No. 530, August 7, 2006), Article 9 *Cableway and Tramway Transport Service Act* (Law No. 7714, December 7, 2005), Article 4 *Enforcement Regulations of the Cableway and Tramway Transport Service Act* (Ordinance of the Ministry of Construction and Transportation No. 520, June 14, 2006), Article 3
Description:	Cross-Border Trade in Services A person that supplies passenger road transportation services, not including taxis and scheduled passenger road transportation services, must establish an office in the *dang-hae--ji-yeok* (relevant geographic area) in Korea.

Sector:	Transportation Services - International Maritime Cargo Transportation and Maritime Auxiliary Services
Obligations Concerned:	National Treatment (Article 12.2) Market Access (Article 12.4) Local Presence (Article 12.5)
Measures:	*Maritime Transportation Act* (Law No. 8381, April 11, 2007), Articles 24 and 33 *Enforcement Regulations of the Maritime Transportation Act* (Ordinance of the Ministry of Maritime Affairs and Fisheries No. 340, June 26, 2006), Articles 17, 19, 29, and 30 *Pilotage Act* (Law No. 8379, April 11, 2007), Article 6 *Ship Investment Company Act* (Law No. 8223, January 3, 2007), Articles 3 and 31
Description:	Cross-Border Trade in Services A person that supplies international maritime cargo transportation and shipping brokerage services must be organized as a *Chusik Hoesa* (stock company) in Korea. A ship investment company must also be organized as a *Chusik Hoesa* (stock company) in Korea. Only a Korean national may supply maritime pilotage services.

Sector: Transportation Services - Air Transportation Services

Obligations Concerned: National Treatment (Article 11.3)
Senior Management and Boards of Directors (Article 11.9)

Measures: *Aviation Act* (Law No. 8128, December 28, 2006), Articles 3, 6, 112, 113, 114 and 132

Enforcement Regulations of the Aviation Act (Ordinance of the Ministry of Construction and Transportation No. 532, August 18, 2006), Articles 278, 278-2, 298 and 299

Description: Investment

The following persons may not supply scheduled or non-scheduled domestic air transportation services or supply international air transportation services as Korean air carriers:

(a) a foreign national;

(b) a foreign government or a foreign *gong-gong-dan-che* (organization for public purposes);

(c) an enterprise organized under foreign law;

(d) an enterprise in which any of the persons referred to in subparagraphs (a) through (c) owns 50 percent or more of the equity interest, or has control; or

(e) an enterprise organized under Korean law whose *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) is a foreign national or half or more of whose senior management are foreign nationals.

A person that owns an aircraft or is authorized to operate a chartered aircraft must register the aircraft with the Minister of Construction and Transportation. The persons listed in subparagraphs (a) through (e) are not allowed to register an aircraft.

Sector: Transportation Services - Specialty Air Services

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Senior Management and Boards of Directors (Article 11.9)
Local Presence (Article 12.5)

Measures: *Aviation Act* (Law No. 8128, December 28, 2006), Articles 3, 6, and 134

Enforcement Regulations of the Aviation Act (Ordinance of the Ministry of Construction and Transportation No. 532, August 18, 2006), Articles 298 and 299-2

Description: Cross-Border Trade in Services and Investment

A person that supplies aircraft-*sa-yong* (use) services or such non-scheduled air transportation services as glider towing, parachute jumping, aerial construction, heli-logging, and aerial sightseeing must register its self-owned or chartered aircraft with the Minister of Construction and Transportation and establish an office in Korea.

The following persons may not register an aircraft:

(a) a foreign national;

(b) a foreign government or a foreign *gong-gong-dan-che* (organization for public purposes);

(c) an enterprise organized under foreign law;

(d) an enterprise in which any of those referred to in subparagraphs (a) through (c) owns 50 percent or more of the equity interest, or has control; or

(e) an enterprise organized under Korean law whose *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) is a foreign national or half or more of whose senior management are foreign nationals.

For purposes of this entry, aircraft-*sa-yong* (use) services are services using an aircraft, and supplied upon request, for hire, other than for passenger or freight transportation, including aerial fire-fighting, forestry fire management, aerial advertising, flight training, aerial mapping, aerial investigation, aerial spraying, aerial

photographing and other aerial agricultural activities, and aerial inspections and observations.

Sector:	Transportation Services - Road Transportation Support Services
Obligations Concerned:	Market Access (Article 12.4) Local Presence (Article 12.5)
Measures:	*Passenger Transport Service Act* (Law No. 8095, December 26, 2006), Articles 37 and 38 *Enforcement Regulations of the Passenger Transport Service Act* (Ordinance of the Ministry of Construction and Transportation No. 551, March 19, 2007), Article 66 *Parking Lot Service Act* (Law No. 7596, July 13, 2005), Article 12 *Road Traffic Act* (Law No. 7969, July 19, 2006), Article 36
Description:	Cross-Border Trade in Services A person that supplies parking lot services, bus terminal operation services, or car towing and storage services must establish a place of business in the relevant geographic area in Korea and obtain an authorization from the Minister of Construction and Transportation, head of local police, or head of *shi/gun*, as appropriate, which is subject to an economic needs test.

Sector: Courier Services

Obligations Concerned: Market Access (Article 12.4)
Local Presence (Article 12.5)

Measures: *Aviation Act* (Law No. 8128, December 28, 2006), Article 139

Enforcement Regulations of the Aviation Act (Ordinance of the Ministry of Construction and Transportation No. 532, August 18, 2006), Article 306

Trucking Transport Business Act (Law No. 8138, December 30, 2006), Articles 3 and 21

Description: Cross-Border Trade in Services

To supply international courier services that include commercial document delivery services, as specified in Article 3 of the *Enforcement Decree of the Postal Services Act,* a person must establish an office in Korea.

In order to obtain a trucking business license from the Minister of Construction and Transportation, a domestic courier services supplier must establish an office in the relevant geographic area. Such a license is subject to an economic needs test.

For greater certainty, a person acquiring a domestic courier services supplier does not need to obtain a new trucking business license provided that the acquirer operates under the same terms and conditions as set out in the acquiree's license.

Sector: Telecommunications Services

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Market Access (Article 12.4)
Local Presence (Article 12.5)

Measures: *Telecommunications Business Act* (Law No. 8324, March 29, 2007), Articles 5, 5-2, 6, 19, and 59-2

Telecommunications Business Act (Law No. 5385, August 28, 1997), Addenda Article 4

Radio Waves Act (Law No. 7815, December 30, 2005), Articles 13 and 20

Description: Cross-Border Trade in Services and Investment

A license for facilities-based public telecommunications services or a registration for non-facilities-based public telecommunications services shall be granted only to a juridical person organized under Korean law.

A license for facilities-based public telecommunications services shall not be granted to or held by a juridical person organized under Korean law in which a foreign government, foreign person, or deemed foreign person holds in the aggregate more than 49 percent of the juridical person's total voting shares.

A foreign government, foreign person, or deemed foreign person may not in the aggregate hold more than 49 percent of the total voting shares of a facilities-based supplier of public telecommunications services. In addition, with respect to KT Corporation (KT), a foreign government, foreign person, or deemed foreign person may not be the largest shareholder of KT, except if it holds less than five percent of the total voting shares of KT.

No later than two years after this Agreement enters into force, Korea shall permit:

(a) a deemed foreign person to hold up to 100 percent of the total voting shares of a facilities-based supplier of public telecommunications services organized under Korean law, other than KT and SK Telecom Co., LTD (SK Telecom); and

(b) a facilities-based supplier of public telecommunications services organized under Korean law in which a deemed foreign person holds up to 100 percent of its total voting shares to obtain or hold a license for facilities-based public telecommunications services.

A foreign government, or its representative, or a foreign person may not obtain or hold a radio station license.

A foreign person may not supply cross-border public telecommunications services into Korea, except through a commercial arrangement with a supplier of public telecommunications services that is licensed in Korea.

For purposes of this entry:

(a) **deemed foreign person** means a juridical person organized under Korean law in which a foreign government or a foreign person (including a "specially related person" under subparagraph 3 of Article 36 of the *Securities Exchange Act*) is the largest shareholder and holds 15 percent or more of that juridical person's total voting shares, but does not include a juridical person that holds less than 1 percent of the total voting shares of a facilities-based supplier of public telecommunications services;

(b) consistent with Article 4.2 of the *Telecommunications Business Act* (Law No. 8324, March 29, 2007), a facilities-based supplier is a supplier that owns transmission facilities;

(c) consistent with Article 4.3 of the *Telecommunications Business Act* (Law No. 8324, March 29, 2007), a non-facilities-based supplier is a supplier that does not own transmission facilities (but may own a switch, router or multiplexer) and supplies its public telecommunication services through transmission facilities of a licensed facilities-based supplier; and

(d) consistent with subparagraph 3 of Article 2 of the *Telecommunications Basic Act* (Law No. 7810, December 30, 2005), **transmission facilities** means

wireline or wireless transmission facilities (including circuit facilities) that connect transmitting points with receiving points.

Sector:	Real Estate Brokerage and Appraisal Services
Obligations Concerned:	Local Presence (Article 12.5)
Measures:	*Act on Duties of a Licensed Real Estate Broker and Filing of Real Estate Transactions* (Law No. 8120, December 28, 2006), Article 9 *Enforcement Decree of the Act on Duties of a Licensed Real Estate Broker and Filing of Real Estate Transactions* (Presidential Decree No. 19507, June 12, 2006), Article 13 *Enforcement Regulations of the Act on Duties of a Licensed Real Estate Broker and Filing of Real Estate Transactions* (Ordinance of the Ministry of Construction and Transportation No. 530, August 7, 2006), Article 4 *Public Notice of Values and Appraisal of Real Estate Act* (Law No. 7707, December 7, 2005), Article 27 *Enforcement Decree of the Public Notice of Values and Appraisal of Real Estate Act* (Presidential Decree No. 19463, April 28, 2006), Articles 65, 66, and 68 *Enforcement Regulations of the Public Notice of Values and Appraisal of Real Estate Act* (Ordinance of the Ministry of Construction and Transportation No. 425, February 12, 2005), Articles 25 and 26
Description:	Cross-Border Trade in Services A person that supplies real estate brokerage services or real estate appraisal services must establish an office in Korea.

Sector:	Retail, Leasing, Rental and Repair Services Related to Medical Devices
Obligations Concerned:	Local Presence (Article 12.5)
Measures:	*Medical Devices Act* (Law No. 8037, October 4, 2006), Articles 15 and 16 *Enforcement Regulations of the Medical Devices Act* (Ordinance of the Ministry of Health and Welfare No. 366, July 27, 2006), Articles 22 and 24
Description:	Cross-Border Trade in Services A person that supplies retail, leasing, rental, or repair services related to medical devices must establish an office in Korea.

Sector:	Rental Services - Automobiles
Obligations Concerned:	Local Presence (Article 12.5)
Measures:	*Passenger Transport Service Act* (Law No. 8095, December 26, 2006), Articles 29 and 30 *Enforcement Regulations of the Passenger Transport Service Act* (Ordinance of the Ministry of Construction and Transportation No. 530, August 7, 2006), Article 52
Description:	Cross-Border Trade in Services A person that supplies automobile rental services must establish an office in Korea.

Sector:	Scientific Research Services and Sea Map Making Services
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2)
Measures:	*Marine Scientific Research Act* (Law No. 5809, February 5, 1999), Articles 6, 7, and 8 *Territorial Sea and Contiguous Zone Act* (Law No. 4986, December 6, 1995), Article 5
Description:	Cross-Border Trade in Services and Investment A foreign person, a foreign government, or a Korean enterprise owned or controlled by a foreign person that intends to conduct marine scientific research in the territorial waters or exclusive economic zone of Korea must obtain prior authorization or consent from the Minister of Maritime Affairs and Fisheries whereas a Korean national or a Korean enterprise not owned or controlled by a foreign person need only to provide notification to the Minister of Maritime Affairs and Fisheries.

Sector: Professional Services - Legal Services

Obligations Concerned: Market Access (Article 12.4)
Local Presence (Article 12.5)

Measures: *Attorney-at-law Act* (Law No. 8271, January 26, 2007), Articles 4, 7, 21, 34, 45, 58-6, 58-22, and 109

Certified Judicial Scriveners Act (Law No. 7895, March 24, 2006), Articles 2, 3, and 14

Notary Public Act (Law No. 7428, March 31, 2005), Articles 10, 16, and 17

Description: Cross-Border Trade in Services

Only a *byeon-ho-sa* (Korean-licensed lawyer) registered with the Korean Bar Association may supply legal services.

Only a *byeon-ho-sa* (Korean-licensed lawyer) may establish the following types of legal entity: *beop-yool-sa-mu-so* (law office), *beop-mu-beop-in* (law company with the characteristics of partnership), *beop-mu-beop-in* (*yoo-han*) (limited liability law company), or *beop-mu-jo-hap* (limited liability partnership law office). For greater certainty, a person that is not a Korean-licensed lawyer is not permitted to invest in any of these types of legal entity.

A *byeon-ho-sa* (Korean-licensed lawyer) or *beop-mu-sa* (Korean-certified judicial scrivener) who practices in Korea must establish an office in the jurisdiction of the district court in which he or she practices. A *gong-jeung-in* (Korean notary public) must establish an office in the jurisdiction of the district office of the public prosecutor in which he or she practices.

This entry is subject to the commitments undertaken in the entry for Legal Services – Foreign Legal Consultants in the Schedule to Annex II.

Sector:	Professional Services - Labor Affairs Consulting Services
Obligations Concerned:	Local Presence (Article 12.5)
Measures:	*Certified Labor Affairs Consultant Act* (Law No. 7796, December 29, 2005), Articles 5, 7-3, and 7-4
Description:	Cross-Border Trade in Services A person that supplies labor affairs consulting services must establish an office in Korea and be a *gong-in-no-mu-sa* (Korean-licensed labor affairs consultant). For greater certainty, an enterprise that supplies labor affairs consulting services must consist of at least two *gong-in-no-mu-sa* (Korean-licensed labor affairs consultant) (including the natural person who is the founder) and must obtain authorization from the Minister of Labor.

Sector:	Professional Services - Patent Attorney (*byeon-ri-sa*)
Obligations Concerned:	Market Access (Article 12.4) Local Presence (Article 12.5)
Measures:	*Patent Attorney Act* (Law No. 7870, March 3, 2006), Articles 3, 5, 6-2, and 6-3
Description:	Cross-Border Trade in Services Only a *byeon-ri-sa* (Korean-licensed patent attorney) who is registered with the Korean Intellectual Property Office may supply patent attorney services. Only a *byeon-ri-sa* (Korean-licensed patent attorney) may establish a *gae-in-sa-mu-so* (sole proprietorship) or a *teuk-heo-beop-in* (patent law firm). For greater certainty, a person that is not a Korean-licensed patent attorney may not invest in either of these types of legal entity. A *byeon-ri-sa* (Korean-licensed patent attorney) may establish only one office.

Sector:	Professional Services - Accounting and Auditing Services
Obligations Concerned:	Market Access (Article 12.4) Local Presence (Article 12.5)
Measures:	*Certified Public Accountant Act* (Law No. 7796, December 29, 2005), Articles 2, 7, 12, 18, and 23 *External Audit of Stock Companies Act* (Law No. 7524, May 31, 2005), Article 3
Description:	Cross-Border Trade in Services Only a *gae-in-sa-mu-so* (sole proprietorships), *gam-sa-ban* (auditing task forces) or *hoe-gye-boep-in* (accounting corporation limited liability company) established in Korea by *gong-in-hoe-gye-sa* (Korean-certified public accountants) registered under the *Certified Public Accountant Act* may supply accounting and auditing services. For greater certainty, a person that is not a Korean-registered certified public accountant may not invest in any of these types of legal entity. Only *gong-in-hoe-gye-sa* (Korean-certified public accountants) in an auditing task force or an accounting corporation may supply auditing services regulated under the *External Audit of Stock Companies Act*. This entry is subject to the commitments undertaken in the entry for Professional Services – Foreign Certified Public Accountant in the Schedule of Korea to Annex II.

Sector:	Professional Services - Tax Accountant (*se-mu-sa*)
Obligations Concerned:	Market Access (Article 12.4) Local Presence (Article 12.5)
Measures:	*Certified Tax Accountant Act* (Law No. 7878, March 24, 2006), Articles 6, 13, 16-3, and 20 *Guidelines Governing the Work of Tax Agents*, Articles 20 and 22
Description:	Cross-Border Trade in Services Only a *se-mu-sa-mu-so* (sole proprietorships), *se-mu-jo-jeong-ban* (tax reconciliation task forces) or, *se-mu-beop-in* (tax agency corporation limited liability company) established in Korea by *se-mu-sa* (Korean-certified tax accountants) registered under the *Certified Tax Accountant Act* may supply *se-mu-sa* (Korean-certified tax accountants) services, including tax reconciliation services and tax representative services. For greater certainty, a person that is not a Korean-registered certified tax accountant may not invest in any of these types of legal entity. Only a tax reconciliation task force or a tax agency corporation may supply tax reconciliation services. This entry is subject to the commitments undertaken in the entry for Professional Services – Foreign Certified Tax Accountants in the Schedule of Korea to Annex II.

Sector:	Professional Services - Customs Clearance Services
Obligations Concerned:	Market Access (Article 12.4) Local Presence (Article 12.5)
Measures:	*Customs Broker Act* (Law No. 7796, December 29, 2005), Articles 3, 7, and 9
Description:	Cross-Border Trade in Services Only a *gwan-se-sa* (customs broker) licensed under the *Customs Brokers Act,* a corporation incorporated by such customs brokers, or a corporation licensed to engage in the customs-clearance brokerage business under the *Customs Broker Act* may supply customs-clearance services. A person that supplies customs-clearance services must establish an office in Korea.

Sector:	Engineering and Other Technical Services - Industrial Safety, Health Institution, and Consulting Services
Obligations Concerned:	Local Presence (Article 12.5)
Measures:	*Industrial Safety and Health Act* (Law No. 7920, March 24, 2006), Articles 15 and 52-4 *Enforcement Decree of the Industrial Safety and Health Act* (Presidential Decree No. 19804, December 29, 2006), Article 15-3 *Enforcement Regulations of the Industrial Safety and Health Act* (Ordinance of the Ministry of Labor No. 265, January 12, 2007), Articles 18 and 136-8
Description:	Cross-Border Trade in Services A person that supplies safety and health management or diagnostic services to industrial workplaces must establish an office in Korea. A person that supplies industrial safety or hygiene consulting services, such as evaluation and instruction on safety in a work process and evaluation and instruction on the improvement of work environments, must establish an office in Korea.

Sector:	Engineering and Other Technical Services - Architectural Services, Engineering Services, Integrated Engineering Services, Urban Planning and Landscape Architectural Services
Obligations Concerned:	Local Presence (Article 12.5)
Measures:	*Certified Architects Act* (Law No. 7593, July 13, 2005), Article 23
	Enforcement Decree of the Certified Architects Act (Presidential Decree No. 19513, June 12, 2006), Articles 22 and 23
	Enforcement Regulations of the Certified Architects Act (Ordinance of the Ministry of Construction and Transportation No. 458, July 18, 2005), Article 13
	Engineering Technology Promotion Act (Law No. 7428, March 31, 2005), Article 4
	Professional Engineers Act (Law No. 8268, January 26, 2007), Article 6
	Special Act on the Safety Control of Public Structures (Law No. 7923, March 24, 2006), Article 9
	Enforcement Decree of the Special Act on the Safety Control of Public Structures (Presidential Decree No. 19716, October 26, 2006), Article 11
	Construction Technology Management Act (Law No. 7305, December 31, 2004), Articles 25 and 28
	Enforcement Decree of the Construction Technology Management Act (Presidential Decree No.19805, December 29, 2006), Articles 49 and 54
	Enforcement Regulations of the Construction Technology Management Act (Ordinance of the Ministry of Construction and Transportation No. 545, December 29, 2006), Article 28
	Act on Assessment of Impacts of Works on the Environment, Traffic, Disasters, Etc. (Law No. 7573, May 31, 2005), Article 8
	Surveying Act (Law No. 8071, December 20, 2006), Article 39

Enforcement Decree of the Surveying Act (Presidential Decree No. 19849, January 24, 2007), Articles 15, 16, and 18

Environmental Testing and Inspection Act (Law No. 8038, October 4, 2006), Article 16

Thermal Spring Management Act (Law No. 8343, April 11, 2007), Article 7

Fire Fighting System Installation Business Act (Law No. 7982, September 22, 2006), Article 4

Description:

Cross-Border Trade in Services

A person that supplies architectural services, engineering services, integrated engineering services, or urban planning and landscape architectural services must establish an office in Korea.

For greater certainty, this entry does not apply to the supply of services by a foreign architect through a joint contract with a Korean-licensed architect.

Sector:	Business Services - Electronic Billboard Operator Services and Outdoor Advertisement Services
Obligations Concerned:	Performance Requirements (Article 11.8) Senior Management and Boards of Directors (Article 11.9) Local Presence (Article 12.5)
Measures:	*Broadcasting Act* (Law No. 8301, January 26, 2007), Articles 13 and 73 *Outdoor Advertisements, Etc. Management Act* (Law No. 7246, December 23, 2004), Article 11 *Enforcement Decree of the Outdoor Advertisements, Etc. Management Act* (Presidential Decree No. 19639, August 4, 2006), Articles 31 and 41
Description:	Cross-Border Trade in Services and Investment A foreign national or a Korean national who serves as a *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) of a foreign enterprise may not serve as the *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) or chief programmer of an enterprise that supplies electronic billboard operator services. At least 30 percent of the electronic billboard programs must be non-commercial public advertisements provided by the central or local government. A person that supplies outdoor advertising services must establish an office in Korea.

Sector: Business Services - Job Placement Services, Labor Supply and Worker Dispatch Services, and Education Services for Seafarers

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Market Access (Article 12.4)
Local Presence (Article 12.5)

Measures: *Employment Security Act* (Law No. 8249, January 19, 2007), Articles 19 and 33

Enforcement Decree of the Employment Security Act (Presidential Decree No. 19602, June 30, 2006), Articles 21 and 33

Enforcement Regulations of the Employment Security Act (Ordinance of the Ministry of Labor No. 252, June 30, 2006), Articles 17 and 36

Act Relating to Protection for Dispatched Workers (Law No. 8076, December 21, 2006), Article 7

Enforcement Decree of the Act Relating to Protection for Dispatched Workers (Presidential Decree No. 15828, July 1, 1998), Article 3

Enforcement Regulations of the Act Relating to Protection for Dispatched Workers (Ordinance of the Ministry of Labor No. 255, July 19, 2006), Article 3

Act on Designation and Management of Free Economic Zones (Law No. 8283, January 26, 2007), Article 17

Seafarers Act (Law No. 8381, April 11, 2007), Articles 100, 101, 103, 104, 106, 107, 122-2, and 122-3

Korea Institute of Maritime and Fisheries Technology Act (Law No. 6457, March 28, 2001), Article 5

Description: Cross-Border Trade in Services and Investment

A person that supplies job placement services for a fee, worker supply services, or worker dispatch (secondment) services must establish an office in Korea.

For transparency purposes, as of March 31, 2007 the types of business to which workers may be seconded are limited to the 26 businesses set forth in the Presidential Decree, but the Minister of

Labor can expand the types of business and the secondment period, pursuant to the review and determination by the Committee of the Free Economic Zone.

Only the Korea Seafarers Welfare and Employment Center and regional offices of the Minister of Maritime Affairs and Fisheries may supply seafaring labor supply services.

To become an agent for seafarer personnel management services, a person must register with the Minister of Maritime Affairs and Fisheries as a stock company under the Korean Commercial Code.

Only the Korea Institute of Maritime and Fisheries Technology may provide education and training for seafarers.

Sector: Investigation and Security Services

Obligations Concerned: Market Access (Article 12.4)
Local Presence (Article 12.5)

Measures: *Certified Private Security Act* (Law No. 7671, August 4, 2005), Articles 3 and 4

Enforcement Decree of the Certified Private Security Act (Presidential Decree No. 18312, March 17, 2004), Articles 3 and 4

Enforcement Regulations of the Certified Private Security Act (Ordinance of the Ministry of Government Administration and Home Affairs, No. 345, September 7, 2006), Article 3

Description: Cross-Border Trade in Services

Only a juridical person organized under Korean law may supply security services in Korea.

For transparency purposes, only five types of security services are permitted in Korea:

(a) *shi-seol-gyung-bee* (facility security);

(b) *ho-song-gyung-bee* (escort security);

(c) *shin-byun-bo-ho* (personal security);

(d) *gee-gye-gyung-bee* (mechanized security); and

(e) *teuk-soo-gyung-bee* (special security).

Sector:	Distribution Services Related to Publications
Obligations Concerned:	National Treatment (Article 12.2)
Measures:	*Publication and Printing Promotion Act* (Law No. 7941, April 28, 2006), Article 12 *Enforcement Decree of the Publication and Printing Promotion Act* (Presidential Decree No. 19963, March 27, 2007), Article 7 *Enforcement Regulations of the Publication and Printing Promotion Act* (Ordinance of the Ministry of Culture and Tourism No. 149, October 27, 2006), Article 7
Description:	Cross-Border Trade in Services A person that imports the following types of foreign publications for the purpose of domestic distribution must obtain a recommendation from the Minister of Culture and Tourism: (a) publications issued by anti-government subversive entities or groups; or (b) novels, comics, photo albums, pictorial series and magazines. Distributors of domestic publications are subject to a review process on an *ad hoc* basis after distribution takes place.

Sector:	Transportation Services - Aircraft Maintenance and Repair Services
Obligations Concerned:	Local Presence (Article 12.5)
Measures:	*Aviation Act* (Law No. 8128, December 28, 2006), Articles 137 and 138 *Enforcement Regulations of the Aviation Act* (Ordinance of the Ministry of Construction and Transportation No. 532, August 18, 2006), Articles 16, 304, and 305
Description:	Cross-Border Trade in Services A person that supplies aircraft maintenance and repair services must establish an office in Korea.

Sector: Education Services - Higher Education

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Market Access (Article 12.4)
Senior Management and Boards of Directors (Article 11.9)

Measures: *Higher Education Act* (Law No. 8240, January 19, 2007), Articles 3, 4, 32, 42, and 43

Enforcement Decree of the Higher Education Act (Presidential Decree No. 19842, January 24, 2007), Article 28

Private School Act (Law No. 7802, December 29, 2005), Articles 3, 5, 10, and 21

Enforcement Decree of the Private School Act (Presidential Decree No. 19546, June 23, 2006), Article 9-3

Decree for the Establishment of the Korea Air and Correspondence University (Presidential Decree No. 19360, February 28, 2006), Articles 1 and 2

Description: Cross Border Trade in Services and Investment

At least 50 percent of the members of the board of directors of a private higher education institution must be Korean nationals. If a foreign person contributes at least 50 percent of the basic property of a higher education institution, up to but not including two thirds of the members of the board of directors of such an institution may be foreign nationals.

For purposes of this entry, **basic property** means real estate, property designated as basic property by the articles of association, property incorporated into the basic property according to decisions of the board of directors, and an annual budgetary surplus reserve of the institution.

Only non-profit school juridical persons approved by the Minister of Education and Human Resources Development may establish higher education institutions (other than the types of institutions listed in Annex II) in Korea.

The Minister of Education and Human Resources Development may restrict the total number of students per year in the fields of medicine, pharmacology, veterinary medicine, traditional Asian medicine, medical technicians, and higher education for pre-

primary, primary, and secondary teachers, and higher education institutions located in the Seoul Metropolitan Area.

For purposes of this entry, "Seoul Metropolitan Area" includes the Seoul Metropolitan City, Incheon Metropolitan City, and Gyeonggi Province.

Only the central or local governments of Korea may establish higher education institutions for training of primary school teachers. Only the central government may establish higher education institutions that supply higher education services to the public through broadcasting.

Sector: Education Services - Adult Education

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Market Access (Article 12.4)

Measures: *Establishment and Operation of Private Teaching Institutes and Extracurricular Lessons Act* (Law No. 7974, September 22, 2006), Articles 2, 2-2, and 13

Enforcement Decree of the Establishment and Operation of Private Teaching Institutes and Extracurricular Lessons Act (Presidential Decree No. 19717, October 27, 2006), Article 12

Lifelong Education Act (Law No. 6400, January 29, 2001), Articles 22, 23, 24, 25, 26, and 27

Foreign Investment Promotion Act (Law No. 8380, April 11, 2007), Article 4

Consolidated Public Notice for Foreign Investment (No. 2007-69, February 28, 2007, Ministry of Commerce, Industry and Energy), Appendix 2

Description: Cross Border Trade in Services and Investment

The types of adult education institutions that a foreign person may establish in Korea are limited to:

(a) *hag-won* (private teaching institutes for adults) related to lifelong and vocational education; and

(b) no later than the date this Agreement enters into force, lifelong adult education facilities operated for purposes other than recognizing educational qualifications or conferring diplomas, which include:

(i) education facilities annexed to workplaces, non-governmental organizations, schools and media organizations;

(ii) educational facilities related to the development of knowledge and human resources; and

(iii) on-line lifelong education facilities,

all of which are established for adults.

For purposes of this entry, *hag-won* (private teaching institutes for adults) are facilities that provide tutoring services on subjects related to lifelong or vocational education to ten people or more for a period of 30 days or longer.

A foreign national hired by a private teaching institute for adults as a lecturer must possess at least a bachelor's degree or the equivalent and reside in Korea.

Sector:	Education Services - Vocational Competency Development Training Services
Obligations Concerned:	Local Presence (Article 12.5)
Measures:	*Workers' Vocational Competency Development Act* (Law No. 8294, January 26, 2007), Articles 28, 32, and 36 *Enforcement Decree of the Workers' Vocational Competency Development Act* (Presidential Decree No. 18911, June 30, 2005), Articles 24 and 26 *Enforcement Regulations of the Workers' Vocational Competency Development* Act (Ordinance of the Ministry of Labor No. 255, July 19, 2006), Articles 12 and 14
Description:	Cross-Border Trade in Services A person that supplies vocational competency development training services must establish an office in Korea.

Sector:	Veterinary Services
Obligations Concerned:	Local Presence (Article 12.5)
Measures:	*Veterinary Affairs Act* (Law No. 7546, May 31, 2005), Article 17 *Fish Culture Promotion Act* (Law No. 8377, April 11, 2007), Article 24
Description:	Cross-Border Trade in Services A person that supplies veterinary or aquatic animal disease inspection services must establish an office in Korea.

Sector:	Environmental Services - Waste Water Treatment Services, Waste Management Services, Air Pollution Treatment Services, Environmental Preventive Facilities Business, Environmental Impact Assessment, Soil Remediation and Groundwater Purification Services, and Toxic Chemical Control Services
Obligations Concerned:	Local Presence (Article 12.5)
Measures:	*Water Quality Conservation Act* (Law No. 7459, March 31, 2005), Article 62 *Development of and Support for Environmental Technology Act* (Law No. 7820, December 30, 2005), Articles 17 and 18 *Soil Environment Conservation Act* (Law No. 7459, March 31, 2005), Article 23-7 *Groundwater Act* (Law No. 7924, March 24, 2006), Article 29-2 *Clean Air Conservation Act* (Law No. 7459, March 31, 2005), Article 40 *Act on Assessment of Impacts of Works on Environment, Traffic and Disasters* (Law No. 7573, May 31, 2005), Article 8 *Toxic Chemicals Control Act* (Law No. 7849, February 21, 2006), Article 20 *Wastes Control Act* (Law No. 7459, March 31, 2005), Article 26 *Enforcement Decree of the Wastes Control Act* (Presidential Decree No. 18471, July 13, 2004), Article 6
Description:	Cross-Border Trade in Services A person that supplies the environmental services listed in the Sector heading must establish an office in Korea.

Sector:	Performance Services
Obligations Concerned:	National Treatment (Article 12.2)
Measures:	*Public Performance Act* (Law No. 7991, September 27, 2006), Articles 6 and 7 *Enforcement Decree of the Public Performance Act* (Presidential Decree No. 19798, December 29, 2006), Articles 4 and 6 *Enforcement Regulations of the Public Performance Act* (Ordinance of the Ministry of Culture and Tourism No. 154, December 29, 2006), Article 4 Ordinance of the Ministry of Justice No. 609, March 5, 2007, Table 5
Description:	Cross-Border Trade in Services A foreign person who intends to engage in a public performance in Korea, or a person who intends to invite a foreign person to engage in a public performance in Korea must obtain a recommendation from the Korea Media Rating Board.

Sector: News Agency *(News-tong-sin-sa)* Services

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Senior Management and Boards of Directors (Article 11.9)
Market Access (Article 12.4)
Local Presence (Article 12.5)

Measures: *News Agency Promotion Act* (Law No. 7655, August 4, 2005), Articles 7, 8, 9, 16, and 28

Enforcement Decree of the News Agency Promotion Act (Presidential Decree No. 19507, June 12, 2006), Article 4

Radio Waves Act (Law No. 7815, December 30, 2005), Article 20

Description: Cross-Border Trade in Services and Investment

A *news-tong-sin-sa* (news agency) organized under foreign law may supply *news-tong-sin* (news communications) in Korea only under a contract with a news agency organized under Korean law which has a radio station license, such as Yonhap News.

The following persons may not supply news agency services in Korea:

(a) a foreign government;

(b) a foreign person;

(c) an enterprise organized under Korean law whose *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) is not a Korean national or is a person not domiciled in Korea; or

(d) an enterprise organized under Korean law in which a foreign person holds 25 percent or more equity interest.

The following persons may not serve as a *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) or editor of a news agency, or serve as *im-won* (a member of the board of directors) of Yonhap News or the News Agency Promotion Committee:

(a) a foreign national; or

(b) a Korean national not domiciled in Korea.

A foreign news agency may establish a branch or office in Korea for the sole purpose of collecting news. For greater certainty, such branch or office may not distribute *news-tong-sin* (news communications) in Korea.

The following persons may not obtain a radio station license:

(a) a foreign national;

(b) a foreign government or its representative; or

(c) an enterprise organized under foreign law.

Sector:	Manufacturing of Biological Products
Obligations Concerned:	Performance Requirements (Article 11.8)
Measures:	*Pharmaceutical Affairs Act* (Law No. 8035, October 4, 2006), Article 34 *Enforcement Regulations of the Pharmaceutical Affairs Act* (Ordinance of the Ministry of Health and Welfare No. 372, October 24, 2006), Article 21
Description:	Investment A person who manufactures blood products must procure raw blood materials from the Korean Red Cross.

Sector: Publishing of Periodicals (Excluding Newspapers)

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Senior Management and Boards of Directors (Article 11.9)
Market Access (Article 12.4)
Local Presence (Article 12.5)

Measures: *Act on the Guarantee of Freedom and Function of Newspapers, Etc.* (Law No. 7655, August 4, 2005), Articles 13 and 26

Enforcement Decree of the Act on the Guarantee of Freedom and Function of Newspapers, Etc. (Presidential Decree No. 19507, June 12, 2006), Articles 17, 18, 19, and 20

Description: Cross-Border Trade in Services and Investment

The publisher or the editor-in-chief of an enterprise that publishes periodicals must be a Korean national.

The following persons may not publish periodicals in Korea:

(a) a foreign government or a foreign person;

(b) an enterprise organized under Korean law whose *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) is not a Korean national; or

(c) an enterprise organized under Korean law in which a foreign person holds more than 50 percent of share or equity interest.

A foreign person that publishes periodicals may establish a branch or office in Korea subject to authorization from the Minister of Culture and Tourism. As of the date this Agreement enters into force, such branch or office may print and distribute its periodicals in Korea in the original language, provided that such periodicals are edited in the territory of the other Party.

Sector:	Distribution Services - Agriculture and Livestock
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Market Access (Article 12.4)
Measures:	*Grain Management Act* (Law No. 7433, March 31, 2005), Article 12 *Livestock Industry Act* (Law No. 6821, December 26, 2002), Articles 24 and 27 *Seed Industry Act* (Law No. 7678, August 4, 2005), Article 142 *Feed Management Act* (Law No. 7428, March 31, 2005), Article 6 *Ginseng Industry Act* (Law No. 7275, December 31, 2004), Article 20 *Foreign Investment Promotion Act* (Law No. 8380, April 11, 2007), Article 4 *Enforcement Decree of the Foreign Investment Promotion Act* (Presidential Decree No. 19826, January 5, 2007), Article 5 *Consolidated Public Notice for Foreign Investment* (No. 2007-69, February 28, 2007, Ministry of Commerce, Industry and Energy), Appendix 1 *Act on Distribution and Price Stabilization of Agricultural and Fishery Products* (Law No. 7311, December 31, 2004), Articles 15, 17, and 43 *Notice on TRQ Products* (Ministry of Agriculture and Forestry Notice No. 2006-76, December 30, 2006), Articles 14 and 20-2
Description:	Cross-Border Trade in Services and Investment A foreign person may not hold 50 percent or more of the shares or equity interest of an enterprise engaged in *yook-ryu* (meat) wholesaling. Only the Livestock Cooperatives under the Agriculture Cooperative Act may establish and manage a *ga-chook-sijang* (livestock market) in Korea. Only a local government may establish a *gong-yeong-domae-*

sijang (public wholesale market).

Only producers' organizations or public interest corporations prescribed in the *Enforcement Decree of the Act on Distribution and Price Stabilization of Agricultural and Fishery Products* may establish a *gong-pan-jang* (joint wholesale market).

For greater certainty, Articles 12.2 and 12.4 do not prevent Korea from adopting or maintaining any measure with respect to the administration of the WTO Tariff-Rate-Quota.

Sector: Communication Services - Broadcasting Services

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Performance Requirement (Article 11.8)
Senior Management and Boards of Directors (Article 11.9)
Market Access (Article 12.4)
Local Presence (Article 12.5)

Measures: *Broadcasting Act* (Law No. 8301, January 26, 2007) Articles 8, 9, 12, 13 through 18, 48, and 69 through 71

Enforcement Decree of the Broadcasting Act (Presidential Decree No. 19806, December 29, 2006), Article 57

Korea Educational Broadcasting Corporation Act (Law No. 6970, August 21, 2003), Article 11

Notice on Programming Ratio (Korea Broadcasting Commission Notice No. 2005-2, January 22, 2005)

Notice on Programming Ratio for Terrestrial Digital Multimedia Broadcasting and Program Provider Using the Terrestrial Broadcasting Channel (Korea Broadcasting Commission Notice No. 2006-1, March 29, 2006)

Description: Cross-Border Trade in Services and Investment

Neither a foreign national nor a Korean national who serves as a *dae-pyo-ja* (*e.g.*, a chief executive officer, president, or similar principal senior officer) of a foreign enterprise may serve as a *dae-pyo-ja* (*e.g.*, a chief executive officer, president, or similar principal senior officer) or chief programmer of a terrestrial broadcaster, satellite broadcasting operator, cable system operator, program provider, signal transmission network business operator, audio cable operator, or relay-only cable operator.

All members of the boards of directors of the Korea Broadcasting System (KBS) and the Korea Educational Broadcasting System (EBS) must be Korean nationals.

A license for a terrestrial broadcaster, cable system operator, satellite broadcasting operator, signal transmission network business operator, or a program provider may only be granted to or held by the Government of Korea, a local government, or a juridical person organized under Korean law.

A license for a relay-only cable operator or an audio cable operator may only be granted to or held by the Government of Korea, a local government, or a Korean person.

A license for a terrestrial broadcaster, relay-only cable operator, cable system operator, satellite broadcasting operator, or a program provider that is engaged in *jong-hap-pyeon-sung* (multi-genre programming), home shopping, or *bo-do* (news reporting) is granted through *heo-ga* (permission), whereas a license for a signal transmission network business operator, audio cable operator or a program provider that is not engaged in *jong-hap-pyeon-sung* (multi-genre programming), home shopping, or *bo-do* (news reporting) is granted through *deung-rok* (registration).

A foreign government, foreign person, or deemed foreign person may not hold:

(a) an equity interest in a terrestrial broadcaster, relay-only cable operator, or program provider that is engaged in *jong-hap-pyeon-sung* (multi-genre programming) or *bo-do* (news reporting);

(b) in the aggregate more than 33 percent of the total issued stocks or equity interest of a satellite broadcasting operator; or

(c) in the aggregate more than 49 percent of the total issued stocks or equity interest of a cable system operator, a signal transmission network business operator, or a program provider that is not engaged in *jong-hap-pyeon-sung* (multi-genre programming) or *bo-do* (news reporting).

No later than three years after this Agreement enters into force, Korea shall permit a deemed foreign person to hold up to 100 percent of the equity interest in a program provider that is not engaged in *jong-hap-pyeon-sung* (multi-genre programming), *bo-do* (news reporting), or home shopping.

For transparency purposes, no single person (including "specially related person" under Article 3 of the *Enforcement Decree of the Broadcasting Act*) may hold in the aggregate more than 30 percent of the total issued stocks or equity interest of a terrestrial broadcaster or a program provider that is engaged in *jong-hap-pyeon-sung* (multi-genre programming) or *bo-do* (news reporting), unless such broadcaster primarily provides religious or missionary

content. Such limitations do not apply to the Government of Korea and a corporation established by a special law (*e.g.*, Mun-hwa Broadcasting Corporation (MBC), which is established under *the Broadcasting Culture Promotion Act*).

A terrestrial broadcaster, program provider, cable system operator, or satellite broadcasting operator must include the following percentage of Korean content in its quarterly programming:

(a) 80 percent of the quarterly programming hours of a terrestrial broadcaster or program provider that uses terrestrial broadcasting to provide its programming;

(b) 50 percent of the quarterly programming hours of a cable system operator or a satellite broadcasting operator; and

(c) 50 percent of the quarterly programming hours per channel of a program provider that does not use terrestrial broadcasting to provide its programming.

A terrestrial broadcaster providing programming in the following genres must include the following percentage of Korean content in its annual programming:

(a) Animation: 45 percent of the broadcaster's annual animation programming hours;

(b) Movies: 25 percent of the broadcaster's annual movie programming hours; and

(c) Music: 60 percent of the broadcaster's annual music programming hours.

A cable system operator, satellite broadcasting operator or program provider providing at least some music programming must include Korean content in 60 percent of its annual music programming hours, per channel.

No later than the date this Agreement enters into force, Korea shall not require a cable system operator, satellite broadcasting operator, or program provider providing at least some animation or movie programming to provide a percentage of Korean content in its annual programming hours, per channel, that is greater than:

(a) Animation: 30 percent of the broadcaster's annual animation programming hours; and

(b) Movies: 20 percent of the broadcaster's annual movie programming hours.

Certain separate content quota requirements apply to a broadcaster specialized in religious programming or education programming, or to a terrestrial digital multimedia broadcasting (DMB) operator. A satellite DMB operator is subject to content quota requirements applied to a satellite broadcasting operator.

No later than the date this Agreement enters into force, Korea shall permit no less than 80 percent of a terrestrial broadcaster's, cable system operator's, satellite broadcasting operator's, or program provider's quarterly programming hours of foreign content per genre to be foreign content of a single country (single-country content ceiling).

For purposes of this entry:

(a) **program provider engaged in *jong-hap-pyeon-sung* (multi-genre programming)** means a program provider that offers a combination of news, entertainment, drama, movies, music programming, etc.;

(b) **deemed foreign person** means a juridical person organized under Korean law in which a foreign government or a foreign person holds in the aggregate more than 50 percent of the juridical person's total issued stocks or equity interest, or whose largest shareholder is a foreign government or a foreign person; and

(c) a "satellite broadcasting operator" includes an operator that uses or leases capacity on a satellite registered in a foreign country.

Sector:	Energy Industry - Electric Power Generation Other Than Nuclear Power Generation; Electric Power Transmission, Distribution and Sales
Obligations Concerned:	National Treatment (Article 11.3)[1]
Measures:	*Securities and Exchange Act* (Law No. 8315, March 29, 2007), Article 203 *Enforcement Decree of the Securities and Exchange Act* (Presidential Decree No. 19806, December 29, 2006), Article 87-2 *Foreign Investment Promotion Act* (Law No. 8380, April 11, 2007), Articles 4 and 5 *Enforcement Decree of the Foreign Investment Promotion Act*, (Presidential Decree No. 19826, January 5, 2007), Article 5 *Consolidated Public Notice for Foreign Investment* (No. 2007-69, February 28, 2007, Ministry of Commerce, Industry and Energy), Appendix 1 *Notice of Ministry of Finance and Economy* (No. 2000-17, September 28, 2000) *Regulation on Supervision of Securities Business* (Financial Supervisory Commission Notice No. 2007-3, January 19, 2007), Sec. 7-6
Description:	Investment The aggregate foreign share of KEPCO's issued stocks may not exceed 40 percent. A foreign person may not become the largest shareholder of KEPCO. The aggregate foreign share of power generation facilities, including cogeneration facilities of heat and power (GHP) for the district heating system (DHS), may not exceed 30 percent of the total facilities in the territory of Korea. The aggregate foreign share of electric power transmission, distribution and sales businesses should be less than 50 percent. A foreign person may not be the largest shareholder.

[1] Paragraph (a) of the eighth entry of Korea's Schedule to Annex II does not apply to this entry.

Sector:	Energy Industry - Gas Industry
Obligations Concerned:	National Treatment (Article 11.3)[2]
Measures:	*Act on the Improvement of Managerial Structure and Privatization of Public Enterprises* (Law No. 8050, October 4, 2006), Article 19 *Securities and Exchange Act* (Law No. 8315, March 29, 2007), Article 203 *Foreign Investment Promotion Act* (Law No. 8380, April 11, 2007), Articles 4 and 5 *Articles of Incorporation of the Korea Gas Corporation* (March 26, 2007), Article 11
Description:	Investment Foreign persons, in the aggregate, may not own more than 30 percent of the equity of KOGAS.

[2] Paragraph (a) of the eight entry of Korea's Schedule to Annex II does not apply to this entry.

Sector:	Recreational, Cultural, and Sporting Services - Motion Picture Projection Services
Obligations Concerned:	Performance Requirements (Article 11.8) Market Access (Article 12.4)
Measures:	*Act on Promotion of Motion Pictures and Video Products* (Law No. 8280, January 26, 2007), Articles 2, 27, and 40 *Enforcement Decree of the Act on Promotion of Motion Pictures and Video Products* (Presidential Decree No. 19714, October 26, 2006), Article 19
Description:	Cross-Border Trade in Services and Investment Cinema operators must project Korean motion pictures for at least 73 days per year at each screen in Korea.

ANNEX I
SCHEDULE OF THE UNITED STATES

Sector:	Atomic Energy
Obligations Concerned:	National Treatment (Article 11.3)
Level of Government:	Central
Measures:	*Atomic Energy Act of 1954*, 42 U.S.C. §§ 2011 et seq.
Description:	Investment A license issued by the United States Nuclear Regulatory Commission is required for any person in the United States to transfer or receive in interstate commerce, manufacture, produce, transfer, use, import, or export any nuclear "utilization or production facilities" for commercial or industrial purposes. Such a license may not be issued to any entity known or believed to be owned, controlled, or dominated by an alien, a foreign corporation, or a foreign government (42 U.S.C. § 2133(d)). A license issued by the United States Nuclear Regulatory Commission is also required for nuclear "utilization and production facilities," for use in medical therapy, or for research and development activities. The issuance of such a license to any entity known or believed to be owned, controlled, or dominated by an alien, a foreign corporation, or a foreign government is also prohibited (42 U.S.C. § 2134(d)).

Sector: Business Services

Obligations Concerned: National Treatment (Article 12.2)
Local Presence (Article 12.5)

Level of Government: Central

Measures: *Export Trading Company Act of 1982*, 15 U.S.C. §§ 4011-4021

15 C.F.R. Part 325

Description: Cross-Border Services

Title III of the *Export Trading Company Act of 1982* authorizes the Secretary of Commerce to issue "certificates of review" with respect to export conduct. The Act provides for the issuance of a certificate of review where the Secretary determines, and the Attorney General concurs, that the export conduct specified in an application will not have the anticompetitive effects proscribed by the Act. A certificate of review limits the liability under federal and state antitrust laws in engaging in the export conduct certified.

Only a "person" as defined by the Act can apply for a certificate of review. "Person" means "an individual who is a resident of the United States; a partnership that is created under and exists pursuant to the laws of any State or of the United States; a State or local government entity; a corporation, whether organized as a profit or nonprofit corporation, that is created under and exists pursuant to the laws of any State or of the United States; or any association or combination, by contract or other arrangement, between such persons."

A foreign national or enterprise may receive the protection provided by a certificate of review by becoming a "member" of a qualified applicant. The regulations define "member" to mean "an entity (U.S. or foreign) that is seeking protection under the certificate with the applicant. A member may be a partner in a partnership or a joint venture; a shareholder of a corporation; or a participant in an association, cooperative, or other form of profit or nonprofit organization or relationship, by contract or other arrangement."

Sector:	Business Services
Obligations Concerned:	National Treatment (Article 12.2) Local Presence (Article 12.5)
Level of Government:	Central
Measures:	*Export Administration Act of 1979, as amended*, 50 U.S.C. App. §§ 2401-2420 *International Emergency Economic Powers Act*, 50 U.S.C. §§ 1701-1706 *Export Administration Regulations*, 15 C.F.R. Parts 730 - 774
Description:	Cross-Border Services With some limited exceptions, exports and re-exports of commodities, software, and technology subject to the Export Administration Regulations require a license from the Bureau of Industry and Security, U.S. Department of Commerce (BIS). Certain activities of U.S. persons, wherever located, also require a license from BIS. An application for a license must be made by a person in the United States. In addition, release of controlled technology to a foreign national in the United States is deemed to be an export to the home country of the foreign national and requires the same written authorization from BIS as an export from the territory of the United States.

Sector: Mining and Pipeline Transportation

Obligations Concerned: National Treatment (Article 11.3)
Most-Favored-Nation Treatment (Article 11.4)

Level of Government: Central

Measures: *Mineral Lands Leasing Act of 1920*, 30 U.S.C. §§ 181 and 185(a)

10 U.S.C. § 7435

Description: Investment

Under the Mineral Lands Leasing Act of 1920, aliens and foreign corporations may not acquire rights-of-way for oil or gas pipelines, or pipelines carrying products refined from oil and gas, across on-shore federal lands or acquire leases or interests in certain minerals on on-shore federal lands, such as coal or oil. Non-U.S. citizens may own a 100 percent interest in a domestic corporation that acquires a right-of-way for oil or gas pipelines across on-shore federal lands, or that acquires a lease to develop mineral resources on on-shore federal lands, unless the foreign investor's home country denies similar or like privileges for the mineral or access in question to U.S. citizens or corporations, as compared with the privileges it accords to its own citizens or corporations or to the citizens or corporations of other countries (30 U.S.C. §§ 181, 185(a)).

Nationalization is not considered to be denial of similar or like privileges.

Foreign citizens, or corporations controlled by them, are restricted from obtaining access to federal leases on Naval Petroleum Reserves if the laws, customs, or regulations of their country deny the privilege of leasing public lands to citizens or corporations of the United States (10 U.S.C. § 7435).

Sector:	All Sectors
Obligations Concerned:	National Treatment (Article 11.3) Most-Favored-Nation Treatment (Article 11.4)
Level of Government:	Central
Measures:	22 U.S.C. §§ 2194 and 2198(c)
Description:	Investment The Overseas Private Investment Corporation (OPIC) insurance and loan guarantees are not available to certain aliens, foreign enterprises, or foreign-controlled domestic enterprises. The United States recognizes that, as of the date of entry into force of this Agreement, OPIC may make arrangements with the Korea Export Insurance Corporation or the Multilateral Investment Guarantee Agency for sharing liabilities assumed under investment insurance, as provided in 22 U.S.C. § 2194, and that Korea is therefore eligible for Most-Favored-Nation treatment under this entry.

Sector:	Air Transportation
Obligations Concerned:	National Treatment (Article 11.3) Most-Favored-Nation Treatment (Article 11.4) Senior Management and Boards of Directors (Article 11.9)
Level of Government:	Central
Measures:	49 U.S.C. Subtitle VII, *Aviation Programs* 14 C.F.R. Part 297 (foreign freight forwarders); 14 C.F.R. Part 380, Subpart E (registration of foreign (passenger) charter operators)

Description:

Investment

Only air carriers that are "citizens of the United States" may operate aircraft in domestic air service (cabotage) and may provide international scheduled and non-scheduled air service as U.S. air carriers.

U.S. citizens also have blanket authority to engage in indirect air transportation activities (air freight forwarding and passenger charter activities other than as actual operators of the aircraft). In order to conduct such activities, non-U.S. citizens must obtain authority from the Department of Transportation. Applications for such authority may be rejected for reasons relating to the failure of effective reciprocity, or if the Department of Transportation finds that it is in the public interest to do so.

Under 49 U.S.C. § 40102(a)(15), a citizen of the United States means an individual who is a U.S. citizen; a partnership in which each member is a U.S. citizen; or a U.S. corporation of which the president and at least two-thirds of the board of directors and other managing officers are U.S. citizens, which is under the actual control of U.S. citizens, and in which at least seventy-five percent of the voting interest in the corporation is owned or controlled by U.S. citizens.

Sector: Specialty Air Services

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Most-Favored-Nation Treatment (Articles 11.4 and 12.3)
Senior Management and Boards of Directors (Article 11.9)

Level of Government: Central

Measures: 49 U.S.C., Subtitle VII, *Aviation Programs*

49 U.S.C. § 41703

14 C.F.R. Part 375

Description: Cross-Border Services and Investment

"Foreign civil aircraft" require authority from the Department of Transportation to conduct specialty air services in the territory of the United States.* In determining whether to grant a particular application, the Department considers, among other factors, the extent to which the country of the applicant's nationality accords U.S. civil aircraft operators effective reciprocity. "Foreign civil aircraft" are aircraft of foreign registry or aircraft of U.S. registry that are owned, controlled, or operated by persons who are not citizens or permanent residents of the United States (14 C.F.R. § 375.1). Under 49 U.S.C. § 40102(a)(15), a citizen of the United States means an individual who is a U.S. citizen; a partnership in which each member is a U.S. citizen; or a U.S. corporation of which the president and at least two-thirds of the board of directors and other managing officers are U.S. citizens, which is under the actual control of U.S. citizens, and in which at least seventy-five percent of the voting interest in the corporation is owned or controlled by U.S. citizens.

*A person of Korea will be able to obtain such an authorization if Korea accepts the definition of specialty air services in Chapter 12 and provides effective reciprocity by virtue of this Agreement.

Sector:	Transportation Services - Customs Brokers
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Local Presence (Article 12.5)
Level of Government:	Central
Measures:	19 U.S.C. § 1641(b)
Description:	Cross-Border Services and Investment A customs broker's license is required to conduct customs business on behalf of another person. Only U.S. citizens may obtain such a license. A corporation, association, or partnership established under the law of any state may receive a customs broker's license if at least one officer of the corporation or association, or one member of the partnership, holds a valid customs broker's license.

Sector:	All Sectors
Obligations Concerned:	National Treatment (Article 11.3) Most-Favored-Nation Treatment (Article 11.4)
Level of Government:	Central
Measures:	*Securities Act of 1933*, 15 U.S.C. §§ 77c(b), 77f, 77g, 77h, 77j, and 77s(a) 17 C.F.R. §§ 230.251 and 230.405 *Securities Exchange Act of 1934*, 15 U.S.C. §§ 78l, 78m, 78o(d), and 78w(a) 17 C.F.R. § 240.12b-2
Description:	Investment Foreign firms, except for certain Canadian issuers, may not use the small business registration forms under the Securities Act of 1933 to register public offerings of securities or the small business registration forms under the Securities Exchange Act of 1934 to register a class of securities or file annual reports.

Sector: Communications – Radiocommunications*

Obligations Concerned: National Treatment (Article 11.3)

Level of Government: Central

Measures: 47 U.S.C. § 310 (a)-(b)

Foreign Participation Order 12 FCC Rcd 23891, paras. 97-118 (1997)

Description: Investment

The United States reserves the right to restrict ownership of radio licenses in accordance with the above statutory and regulatory provisions, which provide that, *inter alia*:

(a) no station license may be granted to or held by a foreign government or representative thereof;

(b) no broadcast or common carrier or aeronautical en route or aeronautical fixed station license may be granted to or held by:

(i) an alien or its representative;

(ii) a corporation organized under the laws of a foreign government; or

(iii) a corporation of which more than one fifth of the capital stock is owned of record or voted by an alien or its representative, a foreign government or its representative, or a corporation organized under the laws of a foreign country; and

(c) absent a specific finding that the public interest would be served by permitting foreign ownership of a broadcast licenses, no broadcast station license shall be granted to any corporation directly or indirectly controlled by another corporation of which more than one fourth of the capital stock is owned of record or voted by an alien or its representative, a foreign government or its representative, or a corporation organized under the laws of a foreign country.

*Radiocommunications consists of all communications by radio, including broadcasting.

Sector: Professional Services - Patent Attorneys, Patent Agents, and Other Practice before the Patent and Trademark Office

Obligations Concerned: National Treatment (Article 12.2)
Most-Favored-Nation Treatment (Article 12.3)
Local Presence (Article 12.5)

Level of Government: Central

Measures: 35 U.S.C. Chapter 3 (practice before the U.S. Patent and Trademark Office)

37 C.F.R. Parts 10 and 11 (representation of others before the U.S. Patent and Trademark Office)

Description: Cross-Border Services

As a condition to be registered to practice for others before the U.S. Patent and Trademark Office (USPTO):

(a) a patent attorney must be a U.S. citizen or an alien lawfully residing in the United States (37 C.F.R. § 11.6(a));

(b) a patent agent must be a U.S. citizen, an alien lawfully residing in the United States, or a non-resident who is registered to practice in a country that permits patent agents registered to practice before the USPTO to practice in that country; the latter is permitted to practice for the limited purpose of presenting and prosecuting patent applications of applicants located in the country in which he or she resides (37 C.F.R. §11.6(c)); and

(c) a practitioner in trademark and non-patent cases must be an attorney licensed in the United States, a "grandfathered" agent, an attorney licensed to practice in a country that accords equivalent treatment to attorneys licensed in the United States, or an agent registered to practice in such a country; the latter two are permitted to practice for the limited purpose of representing parties located in the country in which he or she resides (37 C.F.R. § 10.14(a)-(c)).

Sector:	All Sectors
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Most-Favored-Nation Treatment (Articles 11.4 and 12.3) Local Presence (Article 12.5) Performance Requirements (Article 11.8) Senior Management and Boards of Directors (Article 11.9)
Level of Government:	Regional
Measures:	All existing non-conforming measures of all states of the United States, the District of Columbia, and Puerto Rico
Description:	Cross-Border Services and Investment For purposes of transparency, Appendix I-A sets out an illustrative, non-binding list of non-conforming measures maintained at the regional level of government.

Appendix I-A: Illustrative list of U.S. regional non-conforming measures[1]

	Sectors in which regional measures are described	Sectors in which regional measures do not currently affect US specific commitments under the GATS
Business services		
Professional services		
Legal services	X	
Accounting, auditing and bookkeeping services	X	
Architectural services	X	
Engineering services	X	
Integrated engineering services	X	
Urban planning and landscape architectural services	X	
Computer and related services		X
Research and development services		X
Real estate services	X	
Rental/leasing services without operators		X
Other business services		
Advertising services		X
Market research and public opinion polling services		X
Management consulting service		X
Services related to man. consulting		X
Technical testing and analysis services		X
Services incidental to agriculture, hunting and forestry		X
Services incidental to fishing		X
Services incidental to mining		X
Services incidental to energy distribution		X
Placement and supply services of Personnel	X	
Investigation and security	X	
Related scientific and technical consulting services		X
Maintenance and repair of equipment		X
Building-cleaning services		X
Photographic services		X
Packaging services		X
Printing, publishing		X
Convention services		X
Other		X
Communication services		
Express delivery services		X
Other delivery services		X
Telecommunication services		X
Audiovisual services		X
Construction and related engineering services	X	
Distribution services		X

[1] This document is provided for transparency purposes only, and is neither exhaustive nor binding. The information contained in this document is drawn from U.S. commitments under the General Agreement on Trade in Services, the May 2005 Revised U.S. Services Offer under the Doha Development Agenda negotiations, and related documents.

Appendix I-A: Illustrative list of U.S. regional non-conforming measures[1]

	Sectors in which regional measures are described	Sectors in which regional measures do not currently affect US specific commitments under the GATS
Educational services	X	
Environmental services		X
Health related and social services	X	
Tourism and travel related services		X
Recreational, cultural and sporting services (other than audiovisual services)		
Entertainment services (including theatre, live bands and circus services)		X
News agency services		X
Libraries, archives, museums and other cultural services		X
Sporting and other recreational services		X
Transport services		
Air Transport Services (Maintenance and repair of aircraft)		X
Rail Transport Services	X	
Road Transport Services		X
Pipeline Transport		X
Services auxiliary to all modes of transport		
Cargo-handling services		X
Storage and warehouse services		X
Freight transport agency services		X

Appendix I-A: Illustrative list of U.S. regional non-conforming measures[2]

Sector	Non-conforming measure by jurisdiction
Legal services (practice of U.S. law)	Residency: Iowa, Kansas, Massachusetts, Michigan, Minnesota (or maintain an office in Minnesota), Mississippi, Nebraska, New Jersey, New Hampshire, Oklahoma, Rhode Island, South Dakota, Vermont, Virginia, Wyoming. In-state office: District of Columbia, Indiana, Michigan, Minnesota (or maintain individual residency in Minnesota), Mississippi, New Jersey, Ohio, South Dakota and Tennessee.
Legal services (foreign legal consulting)	Residency: Michigan, Texas. In-state office: Arizona, District of Columbia, Indiana, Massachusetts, Minnesota, Missouri, New Jersey, New York, North Carolina, Ohio, Utah.
Accounting, auditing and bookkeeping services	Residency: Arizona, Arkansas, Connecticut, District of Columbia, Idaho, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New Hampshire, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, Rhode Island, South Carolina, Tennessee, West Virginia In-state office: Arkansas, Connecticut, Iowa, Kansas, Kentucky, Michigan, Minnesota, Nebraska, New Hampshire, New Mexico, Ohio, Vermont, Wyoming Citizenship: North Carolina
Architectural services, urban planning and landscape architecture services	Senior Managers and Boards of Directors: Michigan
Engineering services and integrated engineering services	Residency: Idaho, Iowa, Kansas, Maine, Mississippi, Nevada, Oklahoma, South Carolina, South Dakota, Tennessee, Texas, West Virginia
Real estate services	Residency: South Dakota Citizenship: Mississippi, New York
Placement and supply services of personnel	Citizenship: Arkansas
Investigation and security	Residency: Maine, Michigan, New York

[2] This document is provided for transparency purposes only, and is neither exhaustive nor binding. The information contained in this document is drawn from U.S. commitments under the General Agreement on Trade in Services, the May 2005 Revised U.S. Services Offer under the Doha Development Agenda negotiations, and related documents.

Appendix I-A: Illustrative list of U.S. regional non-conforming measures[2]

Sector	Non-conforming measure by jurisdiction
Construction and related engineering services	In-state office: Michigan
Educational services (Cosmetology schools)	Limited number of licenses: Kentucky
Health and related social services	Corporate form: Michigan, New York
Rail transport services	Incorporation requirement: Vermont

Annex II

ANNEX II
EXPLANATORY NOTES

1. The Schedule of a Party to this Annex sets out, pursuant to Articles 11.12 (Non-Conforming Measures) and 12.6 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which that Party may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

   (a) Article 11.3 (National Treatment) or 12.2 (National Treatment);

   (b) Article 11.4 (Most-Favored-Nation Treatment) or 12.3 (Most-Favored-Nation Treatment);

   (c) Article 12.5 (Local Presence);

   (d) Article 11.8 (Performance Requirements);

   (e) Article 11.9 (Senior Management and Boards of Directors); or

   (f) Article 12.4 (Market Access).

2. Each Schedule entry sets out the following elements:

   (a) **Sector** refers to the sector for which the entry is made;

   (b) **Obligations Concerned** specifies the article(s) referred to in paragraph 1 that, pursuant to Articles 11.12.2 (Non-Conforming Measures) and 12.6.2 (Non-Conforming Measures), do not apply to the sectors, subsectors, or activities scheduled in the entry;

   (c) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry; and

   (d) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sectors, subsectors, or activities covered by the entry.

3. In accordance with Articles 11.12.2 (Non-Conforming Measures) and 12.6.2 (Non-Conforming Measures), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

4. For Korea, **foreign person** means a foreign national or an enterprise organized under the

laws of another country.

5. For greater certainty, Local Presence (Article 12.5) and National Treatment (Article 12.2) are separate disciplines and a measure that is only inconsistent with Local Presence (Article 12.5) need not be reserved against National Treatment (Article 12.2).

ANNEX II
SCHEDULE OF KOREA

Sector: All Sectors

Obligations Concerned: National Treatment (Article 11.3)
Performance Requirements (Article 11.8)

Description: Investment

1. Korea reserves the right to adopt, with respect to the establishment or acquisition of an investment, any measure that is necessary for the maintenance of public order pursuant to Article 4 of the *Foreign Investment Promotion* Act (2007) and Article 5 of the *Enforcement Decree of the Foreign Investment Promotion Act* (2007), provided that Korea promptly provides written notice to the United States that it has adopted such a measure and that the measure:

(a) is applied in accordance with the procedural requirements set out in the *Foreign Investment Promotion Act* (2007), *Enforcement Decree of the Foreign Investment Promotion Act* (2007), and other applicable law;

(b) is adopted or maintained only where the investment poses a genuine and sufficiently serious threat to the fundamental interests of society;

(c) is not applied in an arbitrary or unjustifiable manner;

(d) does not constitute a disguised restriction on investment; and

(e) is proportional to the objective it seeks to achieve.

2. Without prejudice to any claim that may be submitted to arbitration pursuant to Article 11.16.1, a claimant may submit to arbitration under Section B of Chapter Eleven (Investment) a claim that:

(a) Korea has adopted a measure for which it has provided notice pursuant to paragraph 1; and

(b) the claimant or, as the case may be, an enterprise of Korea that is a juridical person that the claimant owns or controls directly or indirectly, has incurred loss or damage by reason of, or arising out of, the measure.

In the event of such a claim, Section B of Chapter Eleven shall apply, *mutatis mutandis*, and all references in Section B of Chapter Eleven to a breach, or to an alleged breach, of an obligation under Section A of Chapter Eleven shall be understood to refer to the measure, which would constitute a breach of an obligation under Section A of Chapter Eleven but for this entry. However, no award may be made in favor of the claimant, if Korea establishes to the satisfaction of the tribunal that the measure satisfies all the conditions listed in subparagraphs (a) through (e) of paragraph 1.

3. This entry does not apply to the extent that a measure referred to in paragraph 1 is subject to Chapter Thirteen (Financial Services).

Existing Measures:

Foreign Investment Promotion Act (Law No. 8380, April 11, 2007), Article 4

Enforcement Decree of the Foreign Investment Promotion Act (Presidential Decree No. 19826, January 5, 2007), Article 5

Sector: All Sectors

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Performance Requirements (Article 11.8)
Senior Management and Boards of Directors (Article 11.9)
Local Presence (Article 12.5)

Description:

Investment

Korea reserves the right to adopt or maintain any measure with respect to the transfer or disposition of equity interests or assets held by state enterprises or governmental authorities.

Such a measure shall be implemented in accordance with the provisions of Chapter Twenty-One (Transparency).

Notwithstanding Article 13.9.3 (Non-Conforming Measures), this entry shall not be treated as a non-conforming measure not subject to Article 13.2 (National Treatment).

This entry does not apply to former private enterprises that are owned by the state as a result of corporate reorganization processes.

For purposes of this entry:

A state enterprise shall include any enterprise created for the sole purpose of selling or disposing of equity interests or assets of state enterprise or governmental authorities.

Cross-Border Trade in Services and Investment

Without prejudice to Korea's commitments undertaken in Annex I and Annex II, Korea reserves the right to adopt or maintain any measure with respect to the transfer to the private sector of all or any portion of services provided in the exercise of governmental authority.

This entry does not apply to a measure inconsistent with Article 11.3 or 12.2 to the extent that the measure affects the supply of express delivery services that the laws of Korea permit. This paragraph does not prevent Korea from establishing or maintaining a state enterprise.

Notwithstanding Article 13.9.3, this entry shall not be treated as a non-conforming measure not subject to Article 13.2.

Existing Measures:	*Securities and Exchange Act* (Law No 8315, March 29, 2007), Article 203

Sector: Acquisition of Land

Obligations Concerned: National Treatment (Article 11.3)

Description: Investment

Korea reserves the right to adopt or maintain any measure with respect to the acquisition of land by foreign persons, except that a juridical person shall continue to be permitted to acquire land where the juridical person:

1. is not deemed foreign under Article 2 of the *Foreigner's Land Acquisition Act*, and

2. is deemed foreign under the *Foreigner's Land Acquisition Act* or is a branch of a foreign juridical person subject to approval or notification in accordance with the *Foreigner's Land Acquisition Act*, if the land is to be used for any of the following legitimate business purposes:

   (a) land used for ordinary business activities;

   (b) land used for housing for senior management; and

   (c) land used for fulfilling land-holding requirements stipulated by pertinent laws.

Korea reserves the right to adopt or maintain any measure with respect to the acquisition of farmland by foreign persons.

Existing Measures: *Foreigner's Land Acquisition Act* (Law No. 7297, December 31, 2004), Articles 2 through 6

Farmland Act (Law No. 8179, January 3, 2007), Article 6

Sector:	Firearms, Swords, Explosives, and Similar Items
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Performance Requirements (Article 11.8) Senior Management and Boards of Directors (Article 11.9) Local Presence (Article 12.5)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to the firearms, swords, and explosives sector, including the manufacture, use, sale, storage, transport, import, export, and possession of firearms, swords, or explosives.

Sector: Disadvantaged Groups

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Most-Favored-Nation Treatment (Articles 11.4 and 12.3)
Performance Requirements (Article 11.8)
Senior Management and Boards of Directors (Article 11.9)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure that accords rights or preferences to socially or economically disadvantaged groups, such as the disabled, persons who have rendered distinguished services to the state, and ethnic minorities.

Sector:	State-Owned National Electronic/Information System
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Local Presence (Article 12.5) Performance Requirements (Article 11.8) Senior Management and Boards of Directors (Article 11.9)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure affecting the administration and operation of any state-owned electronic information system that contains proprietary government information or information gathered pursuant to the regulatory functions and powers of the government. This entry does not apply to payment and settlement systems related to financial services.

Sector:	Social Services
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Most-Favored-Nation Treatment (Articles 11.4 and 12.3) Local Presence (Article 12.5) Performance Requirements (Article 11.8) Senior Management and Boards of Directors (Article 11.9)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent that they are social services established or maintained for public purposes: income security or insurance, social security or insurance, social welfare, public training, health, and child care.

Sector: All Sectors

Obligations Concerned: Market Access (Article 12.4)

Description: Cross-Border Trade in Services

Korea reserves the right to adopt or maintain any measure that is not inconsistent with Korea's obligations under Article XVI of GATS as set out in Korea's Schedule of Specific Commitments under the GATS (GATS/SC/48, GATS/SC/48/Suppl.1, GATS/SC/48/Suppl.1/Rev.1, GATS/SC/48/Suppl.2, GATS/SC/48/Suppl.3, and GATS/SC/48/Suppl.3/Rev.1) .

For purposes of this entry only, Korea's Schedule is subject to the following modifications:

(a) for any sector and subsector with regard to which Korea's Annex I contains an entry (other than an entry with regard to "All Sectors") that does not list Market Access as one in the Obligations Concerned element, "None" is inscribed in the Market Access column for modes 1, 2, and 3, and "Unbound except as indicated in the Horizontal commitments section" is inscribed for mode 4;

(b) for any sector and subsector with regard to which Korea's Annex I contains an entry (other than an entry with regard to "All Sectors") that lists a limitation to the Market Access obligation, that limitation is inscribed in the Market Access column with regard to the appropriate mode of supply; and

(c) for any sector and subsector listed in Appendix II-A, Korea's Schedule is modified as indicated in the Appendix II-A.

These modifications shall not affect any limitation relating to sub-paragraph (f) of paragraph 2 of Article XVI of GATS inscribed in the Market Access column of Korea's Schedule.

For greater certainty, an entry of "None" in the Market Access column of Korea's Schedule shall not be construed to alter the application of Article 12.5 as modified by Article 12.6.

Sector: All Sectors

Obligations Concerned: Most-Favored-Nation Treatment (Articles 11.4 and 12.3)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.

Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving:

(a) aviation;

(b) fisheries; or

(c) maritime matters, including salvage.

Sector:	Communication Services - Broadcasting Services
Obligations Concerned:	Most-Favored-Nation Treatment (Articles 11.4 and 12.3)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries due to the application of reciprocity measures or through international agreements involving sharing of the radio spectrum, guaranteeing market access, or national treatment with respect to the one-way satellite transmission of direct-to-home (DTH) and direct broadcasting satellite (DBS) television services and digital audio services.

Sector:	Transportation Services - Railroad Transportation
Obligations Concerned:	Most-Favored-Nation Treatment (Articles 11.4 and 12.3)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving railroad transportation.

Sector: Environmental Services - Treatment and Supply Services for Potable Water; Collection and Treatment Services for Municipal Sewage; Collection, Transportation, and Disposal Services for Municipal Refuse; Sanitation and Similar Services; Nature and Landscape Protection Services (Except for Environmental Impact Assessment Services)

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Performance Requirements (Article 11.8)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to the following environmental services: treatment and supply of potable water; collection and treatment of municipal sewage; collection, transportation, and disposal of municipal refuse; sanitation and similar services; and nature and landscape protection services (except for environmental impact assessment services).

This entry shall not apply to the supply of the aforementioned services pursuant to a contract between private parties, to the extent private supply of such services is permitted under relevant laws and regulations.

Sector:	Atomic Energy - Nuclear Power Generation; Manufacturing and Supply of Nuclear Fuel; Nuclear Materials; Radioactive Waste Treatment and Disposal (including treatment and disposal of spent and irradiated nuclear fuel); Radioisotope and Radiation Generation Facilities; Monitoring Services for Radiation; Services Related to Nuclear Energy; Planning, Maintenance, and Repair Services
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Performance Requirements (Article 11.8) Senior Management and Boards of Directors (Article 11.9) Local Presence (Article 12.5)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to the atomic energy industry.

Sector:	Energy Services - Electric Power Generation other than Nuclear Power Generation; Electric Power Transmission, Distribution, and Sales; Electricity Business
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Performance Requirements (Article 11.8) Senior Management and Boards of Directors (Article 11.9) Local Presence (Article 12.5)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to electric power generation, transmission, distribution, and sales. Any such measure shall not decrease the level of foreign ownership permitted in the electric power industry as provided by the entry in Korea's Schedule to Annex I related to Energy Industry (electric power). Notwithstanding this entry, Korea shall not adopt or maintain any measure inconsistent with Article 11.8.1(f).

Sector: Energy Services - Gas industry

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Performance Requirements (Article 11.8)
Senior Management and Boards of Directors (Article 11.9)
Local Presence (Article 12.5)

Description:

Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to the import and wholesale distribution of natural gas and the operation of terminals and the national high pressure pipeline network.

Any such measure shall not decrease the level of foreign ownership permitted in the gas industry as provided by the entry in Korea's Schedule to Annex I related to Energy Industry (gas industry).

Sector: Distribution Services - Commission Agents' Services, Wholesaling and Retailing of Agricultural Raw Materials and Live Animals (*nong chuk san mul*)

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Performance Requirements (Article 11.8)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to:

(a) commission agents' services;

(b) wholesaling (including importation) services; and

(c) retailing services,

with respect to rice, ginseng, and red ginseng.

Sector:	Transportation Services - Passenger Road Transportation Services (Taxi Services and Scheduled Passenger Road Transportation Services)
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Most-Favored-Nation Treatment (Articles 11.4 and 12.3) Performance Requirements (Article 11.8) Senior Management and Boards of Directors (Article 11.9) Local Presence (Article 12.5)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to taxi services and scheduled passenger road transportation services.

Sector: Transportation Services - Freight Road Transportation Services (not including Road Transportation Services Related to Courier Services)

Obligations Concerned: Most-Favored-Nation Treatment (Articles 11.4 and 12.3)
Performance Requirements (Article 11.8)
Senior Management and Boards of Directors (Article 11.9)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to freight road transportation services, not including road transportation of containerized freight (excluding cabotage) by international shipping companies and road transportation services related to courier services.

Sector:	Transportation Services - Internal Waterways Transportation Services and Space Transportation Services
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Most-Favored-Nation Treatment (Articles 11.4 and 12.3) Performance Requirements (Article 11.8) Senior Management and Boards of Directors (Article 11.9) Local Presence (Article 12.5)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to internal waterways transportation services and space transportation services.

Sector:	Transportation Services - Storage and Warehousing Services
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to storage and warehousing services related to rice.

Sector: Communication Services - Non-monopoly Postal Services

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to:

(a) the supply of support services to postal offices by military service personnel or other personnel of equivalent status; and

(b) the Minister of Information and Communication not needing authorization from the Minister of Construction and Transportation in determining the total number of vehicles that may belong to the Ministry of Information and Communication and allocating the vehicles to postal offices.

Existing Measures: *Postal Service Act* (Law No. 8288, January 26, 2007)

Military Service Act (Law No. 8243, January 19, 2007)

Regulations on Management of Common-Purpose Motor Vehicles (Presidential Decree No. 19414, March 29, 2006)

Sector: Communication Services - Broadcasting Services

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Performance Requirements (Article 11.8)
Senior Management and Boards of Directors (Article 11.9)
Market Access (Article 12.4)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure that:

(a) limits cross-ownership among media sectors;

(b) sets the minimum percentage of issued stocks or equity interest that serves as a threshold to determine whether a juridical person organized under Korean law is a deemed foreign person. This subparagraph does not apply to a program provider that is not engaged in *jong-hap-pyeon-sung* (multi-genre programming), *bo-do* (news reporting), or home-shopping;

(c) requires the members of the board of directors of the supplier of broadcasting services to be Korean nationals or residents;

(d) requires a platform operator (*e.g.*, a cable system or satellite broadcasting operator) to retransmit a terrestrial broadcasting channel or to transmit a public interest channel;

(e) with respect to a terrestrial broadcaster, requires a certain percentage of annual programming hours to be newly produced Korean animation, provided that such measure does not materially impair the level of market access afforded U.S. animation content as of April 30, 2007;[1]

[1] For purposes of transparency, under the Broadcasting Act (Law No. 8301, January 26, 2007), the Korea Broadcasting Commission (KBC) may require that a specific percentage no greater than 1.5 percent of a terrestrial broadcaster's annual programming hours be newly produced Korean animation. As of April 30, 2007, KBC requires that one percent of the annual programming hours of Korea Broadcasting System (KBS), *Mun-hwa* Broadcasting Corporation (MBC), and Seoul Broadcasting System (SBS) and 0.3 percent of the annual programming hours of Educational Broadcasting System (EBS) be newly produced Korean animation.

(f) with respect to a program provider that primarily provides animation programming or is engaged in *jong-hap-pyeon-sung* (multi-genre programming), requires a certain percentage of annual programming hours to be newly produced Korean animation, provided that the measure permits the program provider to provide a greater quantity of foreign content than specified in the Communications Services – Broadcasting Services entry in Korea's Schedule to Annex I;

(g) imposes an outsourced production content quota, expenditure requirement for Korean production, or prime time quota, provided that, if such a quota or requirement is applied to a cable system or satellite broadcasting operator or program provider, the measure permits such operator or provider to provide a greater quantity of foreign content than specified in the Communications Services – Broadcasting Services entry in Korea's Schedule to Annex I;

(h) requires a supplier of broadcasting services that provides video on demand (VOD) services to store a certain percentage of Korean content, provided that such a requirement does not result in the storage of videos for which there is negligible consumer demand; or

(i) restricts or prohibits foreign retransmitted broadcasting services (including foreign cable channels) in a specific category provided that the foreign equity limitations with respect to program providers of that category specified in the Communications Services – Broadcasting Services entry in Korea's Schedule to Annex I are eliminated. This subparagraph does not apply with respect to a supplier of foreign retransmitted broadcasting services approved on or before the date this Agreement is signed and such a supplier may continue to supply its services in accordance with the *Broadcasting Act* (Law No. 8301, January 26, 2007 and Decision No. 2005-18-144, April 26, 2005).

For purposes of this entry:

(a) **deemed foreign person** means a juridical person organized under Korean law in which a foreign government or a foreign person holds in the aggregate more than 50 percent of its total issued stocks or equity interest, or whose largest shareholder is a foreign government or a foreign person;

(b) **outsourced production content** means content produced in Korea by an independent production company organized under Korean law; and

(c) **prime time quota** means a requirement to provide a certain percentage of Korean content during hours of high viewership.

Sector: Communication Services - Broadcasting and Telecommunications Services

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Performance Requirements (Article 11.8)
Senior Management and Boards of Directors (Article 11.9)
Market Access (Article 12.4)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

1. Subject to paragraph 2, Korea reserves the right to adopt or maintain any measure with respect to a supplier of subscription-based video services, as part of future regulatory reforms in the broadcasting and telecommunications sectors or taking into account deliberations by the Broadcasting and Telecommunications Convergence Promotion Committee.

2. With respect to subscription-based video services,

   (a) any such measure that limits foreign equity shall be applied in accordance with domestic policy determinations regarding the classification of subscription-based video services and shall be no less favorable with respect to a supplier of subscription-based video services than a measure applied pursuant to the Telecommunications Services entry in Korea's Schedule to Annex I with respect to a facilities-based supplier of public telecommunications services or the Communications Services-Broadcasting Services entry in Korea's Schedule to Annex I with respect to a cable system operator, as the case may be. Such a measure shall be subject to Article 11.12.1(c); and

   (b) any such measure that imposes a domestic content quota may set a level of Korean content no higher than the percentage permitted pursuant to the Communications Services – Broadcasting Services entry in Korea's Schedule to Annex I with respect to a cable system operator. Such a measure shall be subject to Article 11.12.1(c).

For transparency, the Broadcasting and Telecommunications Convergence Promotion Committee is to design policy and reform the regulatory framework on the following areas:

(a) restructuring the regulatory authority and setting a new legal framework;

(b) reviewing the industry's classification system;

(c) licensing and authorization of service suppliers;

(d) ownership and cross-ownership system;

(e) regulations on business activities;

(f) improving technological regulations;

(g) realizing universal service; and

(h) addressing the issue of public interest programs in the convergence era.

For purposes of this entry, **subscription-based video services** means subscription-based video services that are supplied to end-users over dedicated transmission capacity that the supplier owns or controls (including by leasing) and includes Internet Protocol-based Television (IPTV) and Interactive Broadcasting.

Sector:	Communication Services - Broadcasting and Audio-Visual Services
Obligations Concerned:	Most Favored-Nation Treatment (Articles 11.4 and 12.3) Performance Requirements (Article 11.8)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any preferential co-production arrangement for film or television productions. Official co-production status, which may be granted to a co-production produced under such a co-production arrangement, confers national treatment on works covered by a co-production arrangement.

Sector:	Communication Services - Broadcasting and Audio-Visual Services
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Performance Requirements (Article 11.8)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure setting criteria for determining whether broadcasting or audio-visual programs are Korean. Korea shall ensure that this entry is not inconsistent with the Communications Services – Broadcasting Services entry in Korea's Schedule to Annex I or the Communications Services – Broadcasting and Telecommunications Services entry in Korea's Schedule to Annex II.

Sector:	Business Services - Real Estate Services (not including Real Estate Brokerage and Appraisal Services)
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Performance Requirements (Article 11.8) Local Presence (Article 12.5)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to real estate development, supply, management, sale, and rental services, except for brokerage and appraisal services.

Sector:	Business Services - Insolvency and Receivership Services
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Senior Management and Boards of Directors (Article 11.9) Local Presence (Article 12.5)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to insolvency and receivership services. Korea reserves the right to adopt or maintain any measure with respect to corporate restructuring services, including corporate restructuring companies, corporate restructuring partnerships, and corporate restructuring vehicles. For greater certainty, this entry shall not be construed to negatively affect current legitimate investment banking services subject to rights and obligations under Chapter Thirteen (Financial Services).

Sector: Digital Audio or Video Services

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Most-Favored-Nation Treatment (Articles 11.4 and 12.3)
Performance Requirements (Article 11.8)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt any measure to ensure that, upon a finding by the Government of Korea that Korean digital audio or video content or genres thereof is not readily available to Korean consumers, access to such content is not unreasonably denied to Korean consumers. With respect to digital audio or video services targeted at Korean consumers, Korea reserves the right to adopt any measure to promote the availability of such content.

Any measure adopted pursuant to the paragraph above shall be implemented in accordance with the provisions of Chapter Twenty-One (Transparency), as well as Article 12.8 (Transparency in Developing and Applying Regulations), as applicable, be based on objective criteria, and be no more trade-restrictive or burdensome than necessary.

For purposes of this entry, **digital audio or video service** means a service that provides streaming audio content, films or other video downloads or streaming video content regardless of the type of transmission (including through the Internet), but does not include broadcasting services as defined by the *Broadcasting Act* as of the date this Agreement enters into force or subscription-based video services as defined in the Communications Services – Broadcasting and Telecommunications Services entry in Korea's Schedule to Annex II.

Sector:	Business Services - Cadastral Surveying Services and Cadastral Map-Making Services
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to cadastral surveying services and cadastral map related services.

Sector:	Business and Environmental Services - Examination, Certification, and Classification of Agricultural Raw Materials and Live Animals (*nong chuk san mul*)
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Local Presence (Article 12.5)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to examination, certification, and classification of agricultural raw materials and live animal products. For greater certainty, this entry does not include examinations or testings performed on behalf of producers in advance of the official examinations or testings.

Sector: Business Services - Services Incidental to Agriculture, Hunting, Forestry, and Fishing

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Performance Requirements (Article 11.8)
Senior Management and Boards of Directors (Article 11.9)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to services incidental to agriculture, forestry, and livestock, including genetic improvement, artificial insemination, rice and barley polishing, and activities related to a rice processing complex.

Korea reserves the right to adopt or maintain any measure with respect to the supply of services incidental to agriculture, hunting, forestry, and fishing by the Agricultural Cooperatives, the Forestry Cooperatives, and the Fisheries Cooperatives.

Sector: Fishing

Obligations Concerned: National Treatment (Article 11.3)

Description: Investment

Korea reserves the right to adopt or maintain any measure with respect to fishing activities in Korea's territorial waters and Exclusive Economic Zone.

Sector:	Publishing of Newspapers
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Senior Management and Boards of Directors (Article 11.9) Local Presence (Article 12.5)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to the publishing (including printing and distribution) of newspapers.

Sector: Education Services - Pre-Primary, Primary, Secondary, Higher, and Other Education

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Most-Favored-Nation Treatment (Articles 11.4 and 12.3)
Performance Requirements (Article 11.8)
Senior Management and Boards of Directors (Article 11.9)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to pre-primary, primary, and secondary education; health and medicine-related higher education; higher education for prospective pre-primary, primary, and secondary teachers; professional graduate education in law; distance education at all education levels (except adult education services, provided that such services do not confer academic credit, diplomas, or degrees); and other education services.

This entry does not apply to the administration of educational testing for foreign use. For greater certainty, nothing in this Agreement affects Korea's authority to select and apply educational testings, or to regulate school curriculum in accordance with domestic education policy.

Sector: Social Services - Human Health Services

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Most-Favored-Nation Treatment (Articles 11.4 and 12.3)
Performance Requirements (Article 11.8)
Senior Management and Boards of Directors (Article 11.9)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to human health services.

This entry shall not apply to the preferential measures provided in the *Act on Designation and Management of Free Economic Zones* (Law No. 8372, April 11, 2007), and the *Special Act on Establishment of Jeju Special Self-Governing Province and Creation of Free International City* (Law No. 8372, April 11, 2007) relating to establishment of medical facilities, pharmacies, and similar facilities, and the supply of remote medical services to those geographical areas specified in those Acts.

Sector:	Recreational, Cultural, and Sporting Services - Motion Picture Promotion, Advertising, or Post-Production Services
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Most-Favored-Nation Treatment (Articles 11.4 and 12.3) Performance Requirements (Article 11.8) Local Presence (Article 12.5)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to motion picture promotion, advertising, or post-production services.

Sector:	Recreational, Cultural, and Sporting Services - Museum and Other Cultural Services
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Performance Requirements (Article 11.8) Senior Management and Boards of Directors (Article 11.9) Local Presence (Article 12.5)
Description:	Cross-Border Trade in Services and Investment Korea reserves the right to adopt or maintain any measure with respect to the conservation and restoration of cultural heritage and properties, including the excavation, appraisal, or dealing of cultural heritage and properties.

Sector:	Other Recreational Services
Obligations Concerned:	National Treatment (Article 11.3)
Description:	Investment Korea reserves the right to adopt or maintain any measure with respect to tourism in rural, fishery, and agricultural sites.

Sector: Legal Services - Foreign Legal Consultants

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Senior Management and Boards of Directors (Article 11.9)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

1. Korea reserves the right to adopt or maintain any measures including but not limited to:

(a) restrictions on certification, approval, registration, admission, and supervision of, and any other requirements with respect to, foreign country-licensed lawyers or foreign law firms supplying any type of legal services in Korea;

(b) restrictions on foreign country-licensed lawyers or foreign law firms entering into partnerships, commercial associations, affiliations, or any other type of relationship regardless of legal form, with *byeon-ho-sa* (Korean-licensed lawyers), Korean law firms, *beop-mu-sa* (Korean-certified judicial scriveners), *byeon-ri-sa* (Korean-licensed patent attorneys), *gong-in-hoe-gye-sa* (Korean-certified public accountants), *se-mu-sa* (Korean-certified tax accountants), or *gwan-se-sa* (Korean customs brokers);

(c) restrictions on foreign country-licensed lawyers or foreign law firms hiring *byeon-ho-sa* (Korean-licensed lawyers), *beop-mu-sa* (Korean-certified judicial scriveners), *byeon-ri-sa* (Korean-licensed patent attorneys), *gong-in-hoe-gye-sa* (Korean-certified public accountants), *se-mu-sa* (Korean certified tax accountants), or *gwan-se-sa* (Korean customs brokers) in Korea; and,

(d) restrictions on senior management and the board of directors of legal entities supplying foreign legal consulting services, including with respect to the chairman.

2. Notwithstanding paragraph 1,

(a) No later than the date this Agreement enters into force, Korea shall allow, subject to certain requirements consistent with this Agreement, U.S. law firms to establish representative offices (Foreign Legal Consultant offices or FLC offices) in Korea, and attorneys licensed in the United States to provide legal advisory services regarding the laws of the jurisdiction in which they are licensed and public international law as foreign legal consultants in Korea.

(b) No later than two years after the date this Agreement enters into force, Korea shall allow FLC offices, subject to certain requirements consistent with this Agreement, to enter into specific cooperative agreements with Korean law firms in order to be able to jointly deal with cases where domestic and foreign legal issues are mixed, and to share profits derived from such cases.

(c) No later than five years after the date this Agreement enters into force, Korea shall allow U.S law firms to establish, subject to certain requirements consistent with this Agreement, joint venture firms with Korean law firms. Korea may impose restrictions on the proportion of voting shares or equity interests of the joint venture firms. For greater certainty, such joint ventures may, subject to certain requirements, employ Korean-licensed lawyers as partners or associates.

3. Korea shall maintain, at a minimum, the measures adopted to implement its commitments in paragraph 2.

For purposes of this entry, **U.S. law firm** means a law firm organized under U.S. law and headquartered in the United States.

Sector: Professional Services - Foreign Certified Public Accountants

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Senior Management and Boards of Directors (Article 11.9)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

1. Korea reserves the right to adopt or maintain any measures, including but not limited to:

(a) restrictions on certified public accountants or accounting corporations registered under foreign laws hiring *gong-in-hoe-gye-sa* (Korean-certified public accountants);

(b) restrictions on foreign-certified public accountants providing auditing services in Korea; and

(c) restrictions on senior management and the board of directors of legal entities supplying certified public accountancy services, including with respect to the chairman.

2. Notwithstanding paragraph 1,

(a) No later than the date this Agreement enters into force, Korea shall allow, subject to certain requirements consistent with this Agreement:

(i) U.S. certified public accountants registered in the United States or accounting corporations organized under U.S. law to supply accounting consulting services relating to U.S. or international accounting laws and standards through offices established in Korea; and

(ii) U.S. certified public accountants registered in the United States to work in *hoe-gye-beop-in* (Korean accounting corporations).

(b) No later than five years after the date this Agreement enters into force, Korea shall allow U.S. certified public accountants registered in the United States to invest in any *hoe-gye-beop-in* (Korean

accounting corporations), subject to certain requirements consistent with this Agreement, provided that:

(i) *gong-in-hoe-gye-sa* (Korean registered certified public accountants) shall own more than 50 percent of the voting shares or equity interest of the *hoe-gye-beop-in*, and

(ii) any single U.S. certified public accountant registered in the United States owns less than 10 percent of the voting shares or equity interests of the *hoe-gye-beop-in*.

3. Korea shall maintain, at a minimum, the measures adopted to implement its commitments in paragraph 2.

For purposes of this entry, a **U.S. accounting corporation** means an accounting corporation or partnership organized under U.S. law and headquartered in the United States.

Sector: Professional Services - Foreign Certified Tax Accountants

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Senior Management and Boards of Directors (Article 11.9)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

1. Korea reserves the right to adopt or maintain any measures, including but not limited to:

(a) restrictions on certified tax accountants or tax agency corporations registered under foreign laws hiring *se-mu-sa* (Korean-certified tax accountants) or *gong-in-hoe-gye-sa* (Korean-certified public accountants);

(b) restrictions on foreign-certified tax accountants providing tax reconciliation services and tax representative services in Korea; and

(c) restrictions on senior management and the board of directors of legal entities supplying certified tax accountancy services, including with respect to the chairman.

2. Notwithstanding paragraph 1,

(a) No later than the date this Agreement enters into force, Korea shall allow, subject to certain requirements consistent with this Agreement:

(i) the establishment of offices in Korea by U.S. certified tax accountants registered in the United States or tax agency corporations organized under the U.S. laws to provide tax consulting services with respect to U.S. or international tax laws and taxation system; and

(ii) U.S. certified tax accountants registered in the United States to work in *se-mu-beop-in* (Korean tax agency corporations).

(b) No later than five years after this Agreement enters into force, Korea shall allow U.S. certified tax

accountants registered in the United States to invest in any *se-mu-beop-in* (Korean tax agency corporations), subject to certain requirements consistent with this Agreement, provided that:

(i) *se-mu-sa* (Korean-certified tax accountants) shall own more than 50 percent of the voting shares or equity interests of the *se-mu-beop-in*; and

(ii) any single U.S. certified tax accountant registered in the United States owns less than 10 percent of the voting shares or equity interests of the *se-mu-beop-in*.

3. Korea shall maintain, at a minimum, the measures adopted to implement its commitments in paragraph 2.

For purposes of this entry, a **U.S. tax agency corporation** means a tax agency corporation or partnership organized under U.S. law and headquartered in the United States.

Sector:	Business Services
Obligations Concerned:	National Treatment (Article 12.2) Local Presence (Article 12.5)
Description:	Cross-Border Trade in Services Korea reserves the right to adopt or maintain any measure with respect to the exportation and re-exportation of controlled commodities, software, and technology. Only persons residing in Korea may apply for a license to export or re-export such commodities, software, or technology. As of the date this Agreement is signed, Korea is in the process of modifying the measures relevant to this entry. The Parties agree that they will consult after that process is completed to determine whether an amendment to this entry is necessary in light of those modifications.
Existing Measures:	*Technology Development Promotion Act* (Law No. 7949, April 28, 2006) *Atomic Energy Act* (Law No. 7806, December 30, 2005) *Foreign Trade Act* (Law No. 8356, April 11, 2007) *Announcement of the Ministry of Science and Technology* (April 12, 2007), No. 2007-3 *Announcement of the Ministry of Commerce, Industry and Energy* (April 12, 2007), No. 2007-51 *The Customs Act* (Law No. 8136, December 30, 2006)

Sector: All Sectors

Obligations Concerned: National Treatment (Articles 11.3)
Performance Requirements (Article 11.8)
Senior Management and Boards of Directors (Article 11.9)

Description: Investment

Korea reserves the right to adopt or maintain any measure with respect to an investment to supply a service in the exercise of governmental authority, as that term is defined in Article 12.1.6 (Scope and Coverage), such as law enforcement and correctional services. This entry does not apply to:

(a) an investor or covered investment that has entered into an agreement with Korea with respect to the supply of such services; or

(b) a measure adopted or maintained by Korea to the extent that the measure is subject to Chapter Thirteen (Financial Services).

Sector: Transportation Services - Maritime Passenger Transportation and Maritime Cabotage

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Most-Favored-Nation Treatment (Articles 11.4 and 12.3)
Senior Management and Boards of Directors (Article 11.9)
Performance Requirements (Article 11.8)
Local Presence (Article 12.5)

Description: Cross-Border Trade in Services and Investment

Korea reserves the right to adopt or maintain any measure with respect to the provision of international maritime passenger transportation services, maritime cabotage, and the operation of Korean vessels, including the following measures:

A person that supplies international maritime passenger transportation services must obtain a license from the Minister of Maritime Affairs and Fisheries, which is subject to an economic needs test.

Maritime cabotage is reserved for Korean vessels. Maritime cabotage includes maritime transportation between harbors located along the entire Korean peninsula and any adjacent islands. **Korean vessel** means:

(a) a vessel owned by the Korean government, a state enterprise, or an institution established under the Ministry of Maritime Affairs and Fisheries;

(b) a vessel owned by a Korean national;

(c) a vessel owned by an enterprise organized under the Korean Commercial Code;

(d) a vessel owned by an enterprise organized under foreign law that has its principal office in Korea and whose *dae-pyo-ja* (for example, a chief executive officer, president, or similar principal senior officer) is a Korean national. In the event there is more than one, all *dae-pyo-ja* must be Korean nationals.

For greater certainty, measures relating to the landside aspects of port activities are subject to the application of Article 23.2 (Essential Security).

APPENDIX II-A

For the following Sectors, Korea's obligations under Article XVI of the General Agreement on Trade in Services as set out in Korea's Schedule of Specific Commitments under the GATS(GATS/SC/48, GATS/SC/48/Suppl.1, GATS/SC/48/Suppl.1/Rev.1, GATS/SC/48/Suppl.2, GATS/SC/48/Suppl.3, and GATS/SC/48/Suppl.3/Rev.1) are improved as described.	
Sector/Subsector	**Market Access Improvements**
Research and Development Services :	
a. Research and development services on natural sciences	Insert new commitments with "None" for modes 1 and 2, "Unbound" for mode 3 and "Unbound except as indicated in the Horizontal Commitments section." for mode 4
b. Research and development services on social sciences and humanities	Modify mode 1and 2 limitations from "Unbound" to "None"
c. Interdisciplinary research and development services	Insert new commitments with "None" for modes 1and 2, "Unbound" for mode 3 and "Unbound except as indicated in the Horizontal Commitments section" for mode 4
Market research and public opinion polling services	Modify mode 1and 2 limitations from "Unbound" to "None"
Services incidental to mining	Modify mode 1and 2 limitations from "Unbound" to "None"
Packaging services	Modify mode 1and 2 limitations from "Unbound" to "None"
Convention services other than Convention agency services	Insert new commitments with "None" for mode 1, 2 and 3 and "Unbound except as indicated in the Horizontal Commitments section" for mode 4

For the following Sectors, Korea's obligations under Article XVI of the General Agreement on Trade in Services as set out in Korea's Schedule of Specific Commitments under the GATS(GATS/SC/48, GATS/SC/48/Suppl.1, GATS/SC/48/Suppl.1/Rev.1, GATS/SC/48/Suppl.2, GATS/SC/48/Suppl.3, and GATS/SC/48/Suppl.3/Rev.1) are improved as described.	
Sector/Subsector	**Market Access Improvements**
Tourism and travel related services :	
a. Beverage serving services without entertainment Excluding rail and air transport related facilities in beverage serving services without entertainment	Insert new commitments with "Unbound*" for mode 1, "None" for mode 2and 3 and "Unbound except as indicated in the Horizontal Commitments section" for mode 4
b. Tour operator services	Insert new commitments with "None" for mode 1, 2 and 3 and "Unbound except as indicated in the Horizontal Commitments section" for mode 4
c. Tourist Guides Services	Modify mode 3 from "Only travel agencies are allowed to supply tourist guide services" to "None"

ANNEX II
SCHEDULE OF THE UNITED STATES

Sector: Communications

Obligations Concerned: Most-Favored-Nation Treatment (Articles 11.4 and 12.3)

Description: Cross-Border Services and Investment

The United States reserves the right to adopt or maintain any measure that accords differential treatment to persons of other countries due to application of reciprocity measures* or through international agreements involving sharing of the radio spectrum, guaranteeing market access, or national treatment with respect to the one-way satellite transmission of direct-to-home (DTH) and direct broadcasting satellite (DBS) television services and digital audio services.

* In applying such a reciprocity measure, the FCC determines whether another country accords effective competitive opportunities to U.S. service suppliers. In making that determination the FCC considers whether that country accords no less favorable treatment to U.S. service suppliers than domestic service suppliers and does not limit the number of service suppliers in its market, among other factors.

Sector: Social Services

Obligations Concerned:
National Treatment (Articles 11.3 and 12.2)
Most-Favored-Nation Treatment (Articles 11.4 and 12.3)
Local Presence (Article 12.5)
Performance Requirements (Article 11.8)
Senior Management and Boards of Directors (Article 11.9)

Description:

Cross-Border Services and Investment

The United States reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, and child care.

Sector:	Minority Affairs
Obligations Concerned:	National Treatment (Articles 11.3 and 12.2) Local Presence (Article 12.5) Performance Requirements (Article 11.8) Senior Management and Boards of Directors (Article 11.9)
Description:	Cross-Border Services and Investment The United States reserves the right to adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities, including corporations organized under the laws of the State of Alaska in accordance with the *Alaska Native Claims Settlement Act*.
Existing Measures:	*Alaska Native Claims Settlement Act*, 43 U.S.C. § 1606(f) and (h)

Sector: Maritime Transportation Services and Operation of U.S.-flagged Vessels

Obligations Concerned: National Treatment (Articles 11.3 and 12.2)
Most-Favored-Nation Treatment (Articles 11.4 and 12.3)
Local Presence (Article 12.5)
Performance Requirements (Article 11.8)
Senior Management and Boards of Directors (Article 11.9)

Description: Cross-Border Services and Investment

The United States reserves the right to adopt or maintain any measure relating to the provision of maritime transportation services and the operation of U.S.-flagged vessels, including the following:

(a) requirements for investment in, ownership and control of, and operation of vessels and other marine structures, including drill rigs, in maritime cabotage services, including maritime cabotage services performed in the domestic offshore trades, the coastwise trades, U.S. territorial waters, waters above the continental shelf, and in the inland waterways;

(b) requirements for investment in, ownership and control of, and operation of U.S.-flagged vessels in foreign trades;

(c) requirements for investment in, ownership or control of, and operation of vessels engaged in fishing and related activities in U.S. territorial waters and the Exclusive Economic Zone;

(d) requirements related to documenting a vessel under the U.S. flag;

(e) promotional programs, including tax benefits, available for shipowners, operators, and vessels meeting certain requirements;

(f) certification, licensing, and citizenship requirements for crew members on U.S.-flagged vessels;

(g) manning requirements for U.S.-flagged vessels;

(h) all matters under the jurisdiction of the Federal Maritime Commission;[1]

(i) negotiation and implementation of bilateral and other international maritime agreements and understandings;

(j) limitations on longshore work performed by crew members;

(k) tonnage duties and light money assessments for entering U.S. waters; and

(l) certification, licensing, and citizenship requirements for pilots performing pilotage services in U.S. territorial waters.

The following activities are not included in this reservation. However, the treatment in (b) is conditional upon obtaining comparable market access in these sectors from Korea:

(a) vessel construction and repair; and

(b) landside aspects of port activities, including operation and maintenance of docks; loading and unloading of vessels directly to or from land; marine cargo handling; operation and maintenance of piers; ship cleaning; stevedoring; transfer of cargo between vessels and trucks, trains, pipelines, and wharves; waterfront terminal operations; boat cleaning; canal operation; dismantling of vessels; operation of marine railways for drydocking; marine surveyors, except cargo; marine wrecking of vessels for scrap; and ship classification societies. For greater certainty, measures relating to the landside aspects of port activities are subject to the application of Article 23.2 (Essential Security).

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[1] The Federal Maritime Commission (FMC) is an independent agency of the U.S. government responsible for the regulation of the U.S. foreign commerce. The FMC is authorized, by section 19 of the Merchant Marine Act of 1920, to implement countermeasures to address the practices of a foreign government that create unfavorable conditions in U.S. foreign shipping trades. The FMC also has authority, under the Foreign Shipping Practices Act of 1988, to investigate and impose countermeasures when it finds any laws, rules, regulations, etc., of foreign governments, or practices of foreign maritime service suppliers, result in conditions that adversely affect the operations of U.S. carriers in the U.S. oceanborne trade, and such conditions do not exist for foreign carriers of that country under U.S. law or as a result of U.S. maritime service suppliers.

Countermeasures available to the FMC include canceling and/or suspending tariffs and service contracts, imposing fees per voyage, instructing other U.S. agencies to deny entry or refuse clearance of a vessel at U.S. ports, and taking any other measures the Federal Maritime Commission deems appropriate to address the practices in question.

Existing Measures:

Merchant Marine Act of 1920, §§ 19 and 27, now codified at 46 U.S.C. §§ 12101, 12120, 12132, 42101-42109, 55102, 55105-55108, 55110, 55115-55117, 55119
Jones Act Waiver Statute, 64 Stat 1120, 46 U.S.C. App., note preceding Section 1
Shipping Act of 1916, 46 U.S.C. §§ 50501, 56101, 57109
Merchant Marine Act of 1936, 46 U.S.C. App. §§ 1151 et seq., 1171 et seq., and 46 U.S.C. §§ 50111, 53301-53312, 53701-53717, 53721-53725, 53731-53735, 55304, 55305, 57101, 57104, 57301-57308
Merchant Ship Sales Act of 1946, 50 U.S.C. App. § 1738
46 U.S.C. §§ 55109, 55111, 55118, 60301, 60302, 60304-60306, 60312, 80104
46 U.S.C. §§ 12101 et seq. and 31301 et seq.
46 U.S.C. §§ 8904 and 31328(2)
Passenger Vessel Act, 46 U.S.C. § 55103
42 U.S.C. §§ 9601 et seq.; 33 U.S.C. §§ 2701 et seq.; 33 U.S.C. §§ 1251 et seq.
46 U.S.C. §§ 3301 et seq., 3701 et seq., 8103, and 12107(b)
Shipping Act of 1984, 46 U.S.C. §§ 40701-40706, 41107-41109
The Foreign Shipping Practices Act of 1988, 46 U.S.C. §§ 42301 et seq.
Merchant Marine Act, 1920, 46 U.S.C. §§ 50101 et seq.
Shipping Act of 1984, 46 U.S.C. §§ 40101 et seq.
Alaska North Slope, 104 Pub. L. 58; 109 Stat. 557
Longshore restrictions and reciprocity, 8 U.S.C. §§ 1101 et seq.
Vessel escort provisions, Section 1119 of Pub. L. 106-554, as amended
Nicholson Act, 46 U.S.C. § 55114
Commercial Fishing Industry Vessel Anti-Reflagging Act of 1987, 46 U.S.C. § 2101 and 46 U.S.C. § 12108
43 U.S.C. § 1841
22 U.S.C. § 1980
Intercoastal Shipping Act, 46 U.S.C. App. § 843
46 U.S.C. § 9302, 46 U.S.C. § 8502; Agreement Governing the Operation of Pilotage on the Great Lakes, Exchange of Notes at Ottawa, August 23, 1978, and March 29, 1979, TIAS 9445
Magnuson Fishery Conservation and Management Act, 16 U.S.C. §§ 1801 et seq.
19 U.S.C. § 1466
North Pacific Anadramous Stocks Convention Act of 1972, P.L. 102-587; *Oceans Act of 1992, Title VII*

Tuna Convention Act, 16 U.S.C. §§ 951 et seq.
South Pacific Tuna Act of 1988, 16 U.S.C. §§ 973 et seq.
Northern Pacific Halibut Act of 1982, 16 U.S.C. §§ 773 et seq.
Atlantic Tunas Convention Act, 16 U.S.C. §§ 971 et seq.
Antarctic Marine Living Resources Convention Act of 1984, 16 U.S.C. §§ 2431 et seq.
Pacific Salmon Treaty Act of 1985, 16 U.S.C. §§ 3631 et seq.
American Fisheries Act, 46 U.S.C. § 12102(c) and 46 U.S.C. § 31322(a)

Sector: All

Obligations Concerned: Market Access (Article 12.4)

Description: Cross-Border Services

The United States reserves the right to adopt or maintain any measure that is not inconsistent with the United States' obligations under Article XVI of the General Agreement on Trade in Services as set out in the U.S. Schedule of Specific Commitments under the GATS (GATS/SC/90, GATS/SC/90/Suppl.1, GATS/SC/90/Suppl.2, and GATS/SC/90/Suppl.3).

For purposes of this entry only, the U.S. Schedule of Specific Commitments is modified as indicated in Appendix II-A.

Sector: All

Obligations Concerned: Most-Favored-Nation Treatment (Articles 11.4 and 12.3)

Description: Cross-Border Services and Investment

The United States reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.

The United States reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving:

(a) aviation;

(b) fisheries; or

(c) maritime matters, including salvage.

APPENDIX II-A

For the following Sectors, U.S. obligations under Article XVI of the General Agreement on Trade in Services as set out in the U.S. Schedule of Specific Commitments under the GATS (GATS/SC/90, GATS/SC/90/Suppl.1, GATS/SC/90/Suppl.2, and GATS/SC/90/Suppl.3) are improved as described.

Sector/Subsector	Market Access Improvements
Foreign Legal Consulting Services	Insert new commitments for the following states: Louisiana, New Mexico: No limitations for modes 1-3 and mode 4 "Unbound, except as indicated in the horizontal section." Arizona, Indiana, Massachusetts, North Carolina, Utah: No limitations modes 1-2; for mode 3 "in-state law office required," and mode 4 "Unbound, except as indicated in the horizontal section. Additionally, an in-state law office required." Missouri: No limitations modes 1-2; for mode 3 "Association with in-state law office required," and mode 4 "Unbound, except as indicated in the horizontal section. Additionally, association with an in-state law office required."
Accounting, Auditing and Bookkeeping Services	Modify mode 3 limitation as follows: Sole proprietorships or partnerships are limited to persons licensed as accountants~~, except in Iowa where accounting firms must incorporate~~ Modify mode 4 limitation as follows: In addition, an in-state office must be maintained ~~for licensure in~~ **to receive a license to perform audits in:** . . .
Engineering Services Integrated Engineering Services	Replace existing description of Mode 4 with "Unbound, except as indicated in the horizontal section."
Research and development services: R&D services on natural sciences, social sciences and humanities, and interdisciplinary R&D services, excluding R&D financed in whole or in part by public funds	Insert new commitments with no limitations for modes 1-3 and mode 4 "Unbound, except as indicated in the horizontal section."
Technical testing and analysis services, other than government-mandated services or services financed in whole or in part by public funds	Insert new commitments with no limitations for modes 1-3 and mode 4 "Unbound, except as indicated in the horizontal section."
Other business services, except for convention services. (Delete "Translation and interpretation services only).	Insert new commitments for all "Other business services" with no limitations for modes 1-3 and mode 4 "Unbound, except as indicated in the horizontal section."
Express Delivery Services (as defined in the FTA annex)	Insert new commitments with no limitations for modes 1-3 and mode 4 "Unbound, except as indicated in the horizontal section."
Sector/Subsector	**Market Access Improvements**
Other Delivery Services	Insert new commitments with modes 1 and 3 limited as follows: "None, except unbound for services supplied by the U.S. Postal Service in accordance with a universal service obligation as provided under domestic law[2] or the Universal Postal Union Acts, no limitations on mode 2, and mode 4 "Unbound, except as indicated in the horizontal section."
Higher Education Services (except flying instruction)[3]	Insert new commitments with no limitations for modes 1-3 and mode 4 "Unbound, except as indicated in the horizontal section."

[2] Under U.S. law, the universal service obligation requires the U.S. Postal Service to receive, transmit, and deliver throughout the United States written and printed matter, parcels, and like materials.

[3] For transparency purposes, individual U.S. institutions maintain autonomy in admission policies, in setting tuition rates, and in the development of curricula or course content. Educational and training entities must comply with requirements of the jurisdiction in which the facility is established. In some jurisdictions, accreditation of institutions or programs may be required. Institutions maintain autonomy in selecting the jurisdiction in which they will operate, and institutions and programs maintain autonomy in choosing to meet standards set by accrediting organizations as well as to continue accredited status. Accrediting organizations maintain autonomy in setting accreditation standards. Tuition rates vary for in-state and out-of-state residents. Additionally, admissions policies include considerations of equal opportunity for students (regardless of race, ethnicity, or gender), as permitted by domestic law, as well as recognition by regional, national, and/or specialty organizations; and required standards must be met to obtain and maintain accreditation. To participate in the U.S. student loan program, foreign institutions established in the United States are subject to the same requirements as U.S. institutions.

Sector/Subsector	Market Access Improvements
Motion Picture & Video Tape Home Video Entertainment Production and Distribution Promotion or advertising services Motion picture or video tape[4] production services Motion picture or video tape[4] distribution services Other services in connection with motion pictures and video tape[4] production and distribution Motion Picture Projection Services Radio and Television Services Radio and Television Distribution Services Other services in connection with motion pictures and video tape[4] production and distribution[5]	Insert commitments according to this revised classification with no limitations for modes 1-3 and mode 4 "Unbound, except as indicated in the horizontal section."
Environmental Services Wastewater Management, excluding Water for Human Use (Wastewater services (contracted by private industry)) Solid/hazardous waste management (contracted by private industry) Refuse disposal services Sanitation and Similar Services Protection of ambient air and climate (Services to reduce exhaust gases and other emissions to improve air quality) Remediation and cleanup of soil and water (Treatment, remediation of contaminated/ polluted soil and water) Noise and vibration abatement (Noise abatement services) Protection of biodiversity and landscape (Nature and landscape protection services) Other environmental and ancillary services (Other services not classified elsewhere)	Insert commitments according to this revised classification with no limitations for modes 1-3 and mode 4 "Unbound, except as indicated in the horizontal section."
Physical well-being services[6] [7]	Insert new commitments with no limitations for modes 1-3 and mode 4 "Unbound, except as indicated in the horizontal section."

[4] For purposes of clarity, this class refers to theatrical and non-theatrical motion pictures, whether provided on fixed media or electronically.

[5] For greater clarity, distribution services in this context may include the licensing of motion pictures or video tapes to other service providers for exhibition, broadcasting, or other transmission, rental, sale or other use.

[6] For transparency purposes, this subsector includes physical well-being services such as delivered by, inter alia, fitness centers, spas, salons, massage (excluding therapeutic massage), and ayurvedics. This subsector does not include regulated medical services.

[7] For greater certainty, nothing in this commitment authorizes the provision of unregulated substances or affects the ability of state authorities to regulate substances that may be affiliated with these services.

Sector/Subsector	Market Access Improvements
Road freight transport	Insert new commitments for domestic transportation with no limitations for modes 1-3 and mode 4 "Unbound, except as indicated in the horizontal section."
Cargo-handling services, Storage and warehouse services, and Freight transport agency services, except maritime or air transport services	Insert new commitments with no limitations for modes 1-3 and mode 4 "Unbound, except as indicated in the horizontal section."

Annex III

ANNEX III
SCHEDULE OF KOREA WITH RESPECT TO FINANCIAL SERVICES

Introductory Note for the Schedule of Korea

1. The Schedule of Korea to this Annex sets out:

   (a) headnotes that limit or clarify the commitments of Korea with respect to the obligations described in subparagraph (b)(i) through (v) and in subparagraph (c),

   (b) in Section A, pursuant to Article 13.9 (Non-Conforming Measures), the existing measures of Korea that do not conform with some or all of the obligations imposed by:

      (i) Article 13.2 (National Treatment);

      (ii) Article 13.3 (Most-Favored-Nation Treatment);

      (iii) Article 13.4 (Market Access for Financial Institutions);

      (iv) Article 13.5 (Cross-Border Trade); or

      (v) Article 13.8 (Senior Management and Boards of Directors), and

   (c) in Section B, pursuant to Article13.9 (Non-conforming Measures), the specific sectors, subsectors, or activities for which Korea may maintain existing, or adopt new or more restrictive, measures that do not conform with the obligations imposed by Article 13.2, 13.3, 13.4, 13.5, or 13.8.

2. Each entry in Section A sets out the following elements:

   (a) **Sector** refers to the general sector for which the entry is made;

   (b) **Subsector** refers to the specific sector for which the entry is made;

   (c) **Obligations Concerned** specifies the article(s) referred to in paragraph 1 (b) that, pursuant to Article 13.9.1(a), do not apply to the non-conforming aspects of the law, regulation, or other measure, as set out in paragraph 4;

   (d) **Level of Government** indicates the level of government maintaining the scheduled measure(s);

   (e) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(f) **Description** provides a general, non-binding description of the measure for which the entry is made.

3. Each entry in Section B sets out the following elements:

(a) **Sector** refers to the general sector for which the entry is made;

(b) **Subsector** refers to the specific sector for which the entry is made;

(c) **Obligations Concerned** specifies the article(s) referred to in paragraph 1(c) that, pursuant to Article 13.9.2, do not apply to the sectors, subsectors, or activities scheduled in the entry;

(d) **Level of Government** indicates the level of government maintaining the listed measure(s); and

(e) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.

4. For entries in Section A, in accordance with Article 13.9.1(a), and subject to Article 13.9.1(c), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the non-conforming aspects of the law, regulation, or other measure identified in the **Measures** element of that entry, except to the extent that such non-conforming aspects are inconsistent with a Specific Commitment in Annex 13-B.

5. For entries in Section B, in accordance with Article 13.9.2, the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

6. Where Korea maintains a measure that requires that a service supplier be a citizen, permanent resident, or resident of its territory as a condition to the supply of a service in its territory, a Schedule entry for that measure taken with respect to Article 13.2, 13.3, 13.4, or 13.5 shall operate as a Schedule entry with respect to Article 11.3 (National Treatment), 11.4 (Most-Favored-Nation Treatment), or 11.8 (Performance Requirements) to the extent of that measure.

7. Appendix III-A lists certain measures that the Parties consider to be not inconsistent with Article 13.2 or 13.4 or subject to Article 13.10.1.

8. An entry in Annex I or Annex II specifying that Article 12.2 (National Treatment) does not apply to the non-conforming aspects of a law, regulation, or other measure, shall not be

construed as limiting a Party's obligation under Article 13.5.1 to accord national treatment with respect to the supply of services specified in Annex 13-A to cross-border financial service suppliers of the other Party.

APPENDIX III-A
CERTAIN MEASURES NOT INCONSISTENT WITH ARTICLE 13.4 OR SUBJECT TO 13.10.1

The following measures are not inconsistent with Article 13.4 (Market Access for Financial Institutions):

(1) An insurance company constituted in Korea may engage only in activities permitted by the relevant laws. (Article 10 and 11 of the *Insurance Business Act* (Law No. 7971, August 29, 2006) and Article 15 and 16 of the *Enforcement Decree of the Insurance Business Act* (Presidential Decree No. 19493, May 30, 2006));

(2) Korean insurance companies are required to extend loans to small- or medium-sized companies. (Article 5-9 of the *Regulation on Supervision of Insurance Business* (Financial Supervisory Committee Notification No. 2006-84, November 30, 2006));

(3) Residents of Korea are not permitted to settle payment in KRW (Korean won) for cross-border financial services supplied to them by residents of foreign countries. (Articles 5-11 and 7-7 to 7-10 of the *Foreign Exchange Transaction Regulation* (Notification of the Ministry of Finance and Economy No. 2006-26, August 3, 2006));

(4) Banks and mutual savings banks in Korea are required to extend loans to small- or medium-sized companies. (Article 2 of the *Bank of Korea's Regulations on Credit Extension* (Monetary Policy Committee, August 19, 1999); and Article 11 of the *Mutual Savings Bank Act* (Law No. 8143, December 30, 2006) and Article 8-2 of the *Enforcement Decree of the Mutual Savings Bank Act* (Presidential Decree No. 19464, May 3, 2006));

(5) The overall net open position of foreign exchange banks, measured by the sum of the net short position or the sum of the net long positions, whichever is greater (short-hand method), is limited to 50 percent of the total equity capital at the end of the previous month; the overbought (long won) position of NDFs (Non-Deliverable Forwards) held by onshore banks may not exceed 110 percent of the position as registered on January 14, 2004. (Article 11-2 of the *Foreign Exchange Transaction Act* (Law No. 8050, October 4, 2006); and Article 2-9 of the *Foreign Exchange Transaction Regulation* (Notification of the Ministry of Finance and Economy No. 2006-26, August 3, 2006));

(6) Securities savings and securities credit extensions are subject to restrictions on the maximum credit amount and use of proceeds. Securities savings is the sale by a securities company of marketable securities that the company keeps in its custody in exchange for cash deposits received from its customers. Securities companies are only permitted to extend credit for purpose related to the sale and purchase of

securities. (Articles 49 and 50 of the *Securities and Exchange Act* (Law No. 7762, December 29, 2005); Articles 35-15 and 35-16 of the *Enforcement Decree of the Securities and Exchange Act* (Presidential Decree No. 19806, December 29, 2006));

(7) The value of lending to an individual credit card holder may be capped. (Article 24 of the *Specialized Credit Financing Business Act* (Law No. 7929, April 28, 2006));

(8) A bank, securities company or other financial institution constituted in Korea may only engage in activities permitted by the relevant laws. (Articles 27 and 28 of the *Banking Act* (Law No. 7428, March 31, 2005); and Article 51 of the *Securities and Exchange Act* (Law No. 7762, December 29, 2005) and Articles 36-2 and 36-3 of *the Enforcement Decree of Securities and Exchange Act* (Presidential Decree No. 19806, December 29, 2006));

(9) A financial institution is prohibited from acquiring real estate for non-business purpose. (Article 38 of the *Banking Act* (Law No. 7428, March 31, 2005); Article 105 of the *Insurance Business Act* (Law No. 7971, August 29, 2006);

(10) Non-resident of Korea may convert foreign currency into KRW (Korean won) only for actual use in Korea. (Articles 7-7 to 7-10 and Articles 7-36 to 7-39 of the *Foreign Exchange Transaction Regulations* (Notification of the Ministry of Finance and Economy No. 2006-26, August 3, 2006));

(11) Korea may restrict deposit interest rates, loan interest rates, other interest rates, maturity of deposit and related fees. (Article 30 of the *Banking Act* (Law No. 7428, March 31, 2005); the *Regulation on Financial Institutions' Loans and Deposit Rates* (Monetary Policy Committee, December 24, 2003); Article 8 and Article 15 of the *Lending Business Act* (Law No. 7523, May 31, 2005); and Article 5 and Article 9 of the *Enforcement Decree of Lending Business Act* (Presidential Decree No. 19019, August 31, 2005)).

The following measures fall within Article 13.10.1 (Exceptions) and that, therefore, Article 13.2 (National Treatment) does not prevent Korea from maintaining them:

(1) The operating fund of a branch of a foreign insurance company will be considered as capital and the head office's capital will not be taken into consideration for purposes of determining the amount of funds to be raised or loans to be extended by such local branch (Article 9-3 of the *Insurance Business Act* (Law No. 7971, August 29, 2006));

(2) A branch in Korea of a foreign insurance company must maintain in the territory of Korea assets equal to the aggregate of the reserve for performance of liability and the reserve for emergency relating to the insurance contracts executed in

Korea (Article 75 of the *Insurance Business Act* (Law No. 7971, August 29, 2006)).

Headnotes

1. Commitments in these subsectors under the Agreement are undertaken subject to the limitations and conditions set forth in these headnotes and in the Schedules below.

2. To clarify the commitment of Korea with respect to Article 13.4 (Market Access for Financial Institutions), juridical persons supplying financial services and constituted under the laws of Korea are subject to non-discriminatory limitations on juridical form.[1]

3. The commitments of Korea under Articles 13.2 (National Treatment) and 13.4 (Market Access for Financial Institutions) are subject to the limitation that in order to establish or acquire a controlling interest in a financial institution in Korea, a foreign investor must own or control a financial institution that engages in supplying financial services within the same financial services subsector in its home country.

4. Korea limits its commitments under Article 13.9.1(c) (Non-Conforming Measures) with respect to Article 13.4 (Market Access for Financial Institutions) in the following manner: Article 13.9.1(c) shall apply only to non-conforming measures relating to 13.4(a) and not to those non-conforming measures relating to Article 13.4(b).

[1] For example, partnerships and sole proprietorship are generally not acceptable juridical forms for depository financial institutions in Korea. This headnote is not itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

Section A

Sector:	Financial Services
Sub-Sector:	Insurance
Obligations Concerned:	Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	Article 91 of the *Insurance Business Act* (Law No. 7971, August 29, 2006); Article 40 of the *Enforcement Decree of the Insurance Business Act* (Presidential Decree No. 19493, May 30, 2006)
Description:	Only two employees of a commercial bank, mutual saving bank, or securities company may sell insurance products at any one time at a single location. For transparency purposes, Korea notes that it restricts the manner of sales of insurance products such as the number of windows in a single bank location devoted to the sale of insurance, and limitations on the percentage of insurance sold by a bank that may be underwritten by a single insurer.

Sector:	Financial Services
Sub-Sector:	Insurance
Obligations Concerned:	Cross-Border Trades (Article 13.5)
Level of Government:	Central
Measures:	*Automobile Accident Compensation Assurance Act* (Law No. 7100, January 20, 2004)
	Act on the Indemnification for Fire-Caused Loss and the Purchase of Insurance Policies (Law No. 7186, March 11, 2004)
	High-Pressure Gas Safety Control Act (Law No. 7504, May 26, 2005)
	Safety Control and Business Regulation of Liquefied Petroleum Gas Act (Law No. 7428, March 31, 2005)
	Urban Gas Business Act (Law No. 7505, May 26, 2005)
	Seafarers Act (Law No. 8041, October 4, 2006)
	Installation and Utilization of Sports Facilities Act (Law No. 7913, March 24, 2006)
	Excursion Ship and Ferry Business Act (Law No. 7985, September 22, 2006)
	Manufacture and Management of Elevators Act (Law No. 7279, December 31, 2004)
	Water-Related Leisure Activities Safety Act (Law No. 8016, September 27, 2006)
	Juvenile Activity Promotion Act (Law No. 8014, September 27, 2006)
	Compensation for Oil Pollution Damage Guarantee Act (Law No. 7002, December 11, 2003)
	Air Transport Business Promotion Act (Law No. 6621, January 19, 2002)

Road Traffic Act (Law No. 7969, July 19, 2006)

Act on Contracts to Which the State is a Party (Law No. 8050, October 4, 2006)

Protection of Wild Fauna and Flora Act (Law No. 8045, October 4, 2006)

Trucking Transport Business Act (Law No. 8138, December 30, 2006)

Industrial Accident Compensation Insurance Act (Law No. 7796, December 29, 2005)

Construction Technology Management Act (Law No. 7305, December 31, 2004)

Nuclear Damage Compensation Act (Law No. 7188, March 11, 2004)

Goods Distribution Promotion Act (Law No. 8014, September 27, 2006)

Social Welfare Services Act (Law No. 7918, March 24, 2006)

Fishing Boats for Anglers Act (Law No. 7642, July 29, 2005)

Electronic Finance Transaction Act (Law No. 7929, April 28, 2006)

Digital Signature Act (Law No. 7813, December 30, 2005)

Attorney-at-Law Act (Law No. 7894, March 24, 2006)

Laboratory Safety Environment Act (Law No. 7425, March 31, 2005)

Description:

In determining whether a natural person resident in Korea or juridical persons established in Korea has satisfied a legal obligation to purchase "compulsory" insurance services not listed in Annex 13-A, any such service supplied in the territory of a foreign country to such person is not considered.

However services supplied outside the territory of Korea may be considered in satisfaction of the legal obligation if the required

insurance cannot be purchased from an insurer established in Korea.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 13.2)
Level of Government:	Central
Measures:	Articles 15 and 16-2 of the *Banking Act* (Law No. 7428, March 31, 2005) Article 5 and Annex of the *Enforcement Decree of the Banking Act* (Presidential Decree No. 19422, March 29, 2006) Articles 8 and 8-2 of the *Financial Holding Company Act* (Law No. 7529, March 31, 2005) Article 6-3 of the *Enforcement Decree of the Financial Holding Company Act* (Presidential Decree No. 19422, March 29, 2006)
Description:	1. A financial institution constituted under the laws of another country may own more than 10 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea only if that institution is an "internationally recognized financial institution."[2] 2. For purposes of transparency: a) the Financial Supervisory Commission applies additional criteria for approval that are not inconsistent with this Agreement to approval of ownership by an internationally recognized financial institution as described in paragraph 1. b) a natural person may not own more than 10 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea. c) a corporate entity other than a financial institution, the main business of which is not financial services, may not own more than 4 percent of the shares of a commercial bank or bank holding company constituted under the laws of Korea. The ownership percentage can be increased to 10 percent if

[2] An "internationally recognized financial institution" includes any financial institution that has been rated by an international rating organization at a level acceptable to the relevant Korean regulator or a financial institution that has demonstrated by alternative means acceptable to the relevant Korean regulator that it has an equivalent status.

the corporate entity waives its ability to exercise voting rights relating to the shares in excess of 4 percent.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 13.2)
Level of Government:	Central
Measures:	Article 58 of the *Banking Act* (Law No. 7428, March 31, 2005) Paragraph 17-B of the *Guideline on Grant of Banking Business Approval* (July 23, 2004) Article 10 of the *Regulation on Supervision of Banking Business* (Financial Supervisory Committee Notification No. 2006-87, December 28, 2006)
Description:	Each branch location in Korea of a bank constituted under the laws of another country requires a separate license. A branch of a banking subsidiary, including one owned or controlled by investors of another country does not require such a license.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	Articles 4, 7, and 15 of the *Korea Securities and Futures Exchange Act* (Law No. 7428, March 31, 2005)
Description:	Only the Korea Exchange may operate a securities or futures market in Korea.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	Articles 173 to 178 and 194 of the *Securities and Exchange Act* (Law No. 7762, December 29, 2005)
Description:	Only the Korea Securities Depository may serve as the depository for listed and unlisted securities issued in Korea or as the intermediary for transfer of those securities between accounts of securities companies in Korea.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	Articles 173-3 and 194 of the *Securities and Exchange Act* (Law No. 7762, December 29, 2005) Article 84-27 of the *Enforcement Decree of the Securities and Exchange Act* (Presidential Decree No. 19806, December 29, 2006)
Description:	Only the Korea Securities Depository and the Korea Exchange may perform liquidation and settlement of securities and derivatives listed or traded on the Korea Exchange.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Cross Border Trade (Article 13.5)
Level of Government:	Central
Measures:	Article 51 of the *Futures Trading Act* (Law No. 7617, July 29, 2005)
Description:	A resident of Korea, including a natural person who is resident in Korea, a financial institution constituted under the laws of Korea and a branch of foreign financial institution, may enter into offshore futures, options, and certain forward contracts only through a futures company licensed in Korea.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 13.2)
Level of Government:	Central
Measures:	Articles 62 and 63 of the *Banking Act* (Law No. 7428, March 31, 2005) Articles 25 and 26 of the *Enforcement Decree of the Banking Act* (Presidential Decree No. 19422, March 29, 2006) Article 28-2 of the *Securities and Exchange Act* (Law No. 7762, December 29, 2005) Article 15-4 of the *Enforcement Decree of the Securities and Exchange Act* (Presidential Decree No. 19806, December 29, 2006)
Description:	A branch in Korea of a bank or a securities company constituted under the laws of another country must bring and maintain operating funds within Korea, which shall be used for purposes of determining the amount of funds to be raised or loans to be extended by such local branch. For purposes of the *Banking Act* and the *Securities and Exchange Act*, such a branch is considered a separate legal entity from the bank or the securities company constituted under the laws of another country.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	Article 7 of the *Credit Unions Act* (Law No. 8145, December 30, 2006) Article 6 of *the Mutual Savings Bank Act* (Law No. 8143, December 30, 2006) Article 5 of the *Specialized Credit Financing Business Act* (Law No. 7929, April 28, 2006) Article 3 of the *Merchant Bank Act* (Law No. 7428, March 31, 2005) Article 8 of the *Enforcement Decree of the Merchant Bank Act* (Presidential Decree No. 19422, March 29, 2006) Article 5 of the *Use and Protection of Credit Information Act* (Law No. 7883, March 24, 2006) Article 9 of the *Foreign Exchange Transaction Act* (Law No. 8050, October 4, 2006) Articles 25, 154, and 155 of the *Indirect Investment Asset Management Business Act* (Law No. 7618, July 29, 2005)
Description:	The following types of business may not be conducted by a branch of a financial institution constituted under the laws of another country: 1. credit unions; 2. mutual savings banks; 3. specialized capital finance companies; 4. merchant banks; 5. foreign and won currency capital brokerage firms; 6. credit information companies; 7. general fund administration firms; 8. indirect investment vehicle appraisal companies; and 9. bond appraisal companies.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	Article 30 of the *Electronic Finance Transaction Act* (Law No. 7929, April 28, 2006)
Description:	A non-financial institution that seeks to offer certain electronic financial services in Korea may establish only as a subsidiary.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 13.2)
Level of Government:	Central
Measures:	The *Korea Development Bank Act* (Law No. 7620, July 29, 2005) The *Industrial Bank of Korea Act* (Law No. 7717, December 14, 2005) The *Korea Housing Finance Corporation Act* (Law No. 7882, March 24, 2006) The *Agricultural Cooperative Federation Act* (Law No. 7638, July 29, 2005) The *National Federation of Fisheries Cooperatives Act* (Law No. 7611, July 21, 2005)
Description:	Korea may grant (a) to one or more of the following financial institutions (collectively, Government-Sponsored Institutions or GSIs): - The Korea Development Bank; - Industrial Bank of Korea; - Korea Housing Finance Corporation; - the National Agricultural Cooperative Federation; and - the National Federation of Fisheries Cooperatives (b) special treatment, including but not limited to the following: - Guarantees of loans to or bonds issued by the GSIs; - Permission to issue more bonds per capital than similarly-situated non-GSIs; - Reimbursement of losses incurred by GSIs; - Exemption from certain taxes on capital, surplus, profit, or assets.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Senior Management and Boards of Directors (Article 13.8)
Level of Government:	Central
Measures:	Article 16 of the *Korea Housing Finance Corporation Act* (Law No. 7882, March 24, 2006) Article 49 of the *Agricultural Cooperative Federation Act* (Law No. 7638, July 29, 2005) Article 51 of the *National Federation of Fisheries Cooperatives Act* (Law No. 7611, July 21, 2005)
Description:	Chief and deputy executive officers and all members of the Board of Directors of the Korea Housing Finance Corporation, the National Agricultural Cooperative Federation and the National Federation of Fisheries Cooperatives must be Korean nationals.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 13.2)
Level of Government:	Central
Measures:	Article 75 of the *Housing Act* (Law No. 8050, October 4, 2006) Paragraph 2 of Article 5 of the *Rules on Provision of Housing* (Ordinance of the Ministry of Construction and Transportation No. 531, August 18, 2006)
Description:	Korea may limit the number of financial institutions designated to hold housing accounts, such as the National Housing Subscription Deposit Accounts.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	Article 9 of the *Foreign Exchange Transaction Act* (Law No. 8050, October 4, 2006)
Description:	Interbank Brokerage of KRW (Korean won) spot transactions is limited to the two existing brokerage companies in the business.

Section B

Sector:	Financial Services
Sub-Sector:	Insurance
Obligations Concerned:	Cross-Border Trades (Article 13.5)
Level of Government:	Central
Measures:	None
Description:	Korea reserves the right not to consider any "compulsory" third-party insurance service supplied in the territory of a foreign country to a natural person in Korea or juridical person established therein, in determining whether such natural or juridical person has satisfied a legal obligation to purchase such "compulsory" third party insurance service not listed in Annex 13-A. However services supplied outside the territory of Korea may be considered in satisfaction of the legal obligation if the required insurance cannot be purchased from an insurer established in Korea.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 13.2)
Level of Government:	Central
Measures:	None
Description:	In the context of privatizing government-owned or government-controlled entities that supply financial services, Korea reserves the right to adopt or maintain any measure relating to the continued guarantee, or time-limited additional guarantee, of the obligations and liabilities of these entities.

Sector:	Financial Services
Sub-Sector:	Banking and other financial services (excluding insurance)
Obligations Concerned:	National Treatment (Article 13.2)
Level of Government:	Central
Measures:	*Korea Securities and Futures Exchange Act* (Law No. 7428, March 31, 2005) *Securities and Exchange Act* (Law No. 7762, December 29, 2005)
Description:	Korea reserves the right to limit ownership by foreign investors of the Korea Exchange and the Korea Securities Depository. In the event of public offering of shares of the Korea Exchange or the Korea Securities Depository, Korea reserves the right to limit shareholding by foreign persons in the relevant institution, provided that Korea shall ensure that (1) any shareholding interests held by foreign persons at the time of the public offering shall be preserved, and (2) following the public offering, the Exchange or Depository shall assure access for financial institutions of the United States.

ANNEX III
SCHEDULE OF THE UNITED STATES WITH RESPECT TO FINANCIAL SERVICES

Introductory Note for the Schedule of the United States

1. The Schedule of the United States to this Annex sets out:

   (a) headnotes that limit or clarify the commitments of the United States with respect to the obligations described in subparagraph (b)(i) through (v) and in subparagraph (c),

   (b) in Section A, pursuant to Article 13.9 (Non-Conforming Measures), the existing measures of the United States that do not conform with some or all of the obligations imposed by:

      (i) Article 13.2 (National Treatment);

      (ii) Article 13.3 (Most-Favored-Nation Treatment);

      (iii) Article 13.4 (Market Access for Financial Institutions);

      (iv) Article 13.5 (Cross-Border Trade); or

      (v) Article 13.8 (Senior Management and Boards of Directors), and

   (c) in Section B, pursuant to Article 13.9 (Non-Conforming Measures), the specific sectors, subsectors, or activities for which the United States may maintain existing, or adopt new or more restrictive, measures that do not conform with the obligations imposed by Article 13.2, 13.3, 13.4, 13.5, or 13.8.

2. Each entry in Section A sets out the following elements:

   (a) **Sector** refers to the general sector for which the entry is made;

   (b) **Subsector** refers to the specific sector for which the entry is made;

   (c) **Obligations Concerned** specifies the article(s) referred to in paragraph 1(b) that, pursuant to Article 13.9.1(a), do not apply to the non-conforming aspects of the law, regulation, or other measure, as set out in paragraph 4;

   (d) **Level of Government** indicates the level of government maintaining the scheduled measure(s);

   (e) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:

(i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(f) **Description** provides a general, non-binding description of the measure for which the entry is made.

3. Each entry in Section B sets out the following elements:

(a) **Sector** refers to the general sector for which the entry is made;

(b) **Subsector** refers to the specific sector for which the entry is made;

(c) **Obligations Concerned** specifies the article(s) referred to in paragraph 1(c) that, pursuant to Article 13.9.2, do not apply to the sectors, subsectors, or activities scheduled in the entry;

(d) **Level of Government** indicates the level of government maintaining the listed measure(s); and

(e) **Description** sets out the scope of the sectors, subsectors, or activities covered by the entry.

4. For entries in Section A, in accordance with Article 13.9.1(a), and subject to Article 13.9.1(c), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the non-conforming aspects of the law, regulation, or other measure identified in the **Measures** element of that entry, except to the extent that such non-conforming aspects are inconsistent with a Specific Commitment in Annex 13-B.

5. For entries in Section B, in accordance with Article 13.9.2, the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description** element of that entry.

6. Where the United States maintains a measure that requires that a service supplier be a citizen, permanent resident, or resident of its territory as a condition to the supply of a service in its territory, a Schedule entry for that measure taken with respect to Article 13.2, 13.3, 13.4, or 13.5 shall operate as a Schedule entry with respect to Article 11.3 (National Treatment), 11.4 (Most-Favored-Nation Treatment), or 11.8 (Performance Requirements) to the extent of that measure.

7. An entry in Annex I or Annex II specifying that Article 12.2 (National Treatment) does not apply to the non-conforming aspects of a law, regulation, or other measure, shall not be construed as limiting a Party's obligation under Article 13.5.1 to accord national treatment with respect to the supply of services specified in Annex 13-A to cross-border financial service suppliers of the other Party.

Headnotes

1. Commitments in these subsectors under the Agreement are undertaken subject to the limitations and conditions set forth in these headnotes and in the Schedule below.

2. National treatment commitments in these subsectors are subject to the following limitations:

(a) National treatment with respect to banking will be provided based upon the foreign bank's "home state" in the United States, as that term is defined under the *International Banking Act*, where that Act is applicable. A domestic bank subsidiary of a foreign firm will have its own "home state," and national treatment will be provided based upon the subsidiary's home state, as determined under applicable law.[1]

(b) National treatment with respect to insurance financial institutions will be provided according to a non-U.S. insurance financial institution's state of domicile, where applicable, in the United States. State of domicile is defined by individual states, and is generally the state in which an insurer either is incorporated, is organized, or maintains its principal office in the United States.

3. To clarify the U.S. commitment with respect to Article 13.4 (Market Access for Financial Institutions), juridical persons supplying banking or other financial services (excluding insurance) and constituted under the laws of the United States are subject to non-discriminatory limitations on juridical form.[2]

4. The United States limits its commitments under Article 13.9.1(c) (Non-Conforming Measures) with respect to Article 13.4 (Market Access for Financial Institutions) in the following manner: with respect to banking and other financial services (excluding insurance), Article 13.9.1(c) shall apply only to non-conforming measures relating to 13.4(a) and not to those non-conforming measures relating to Article 13.4(b).

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[1] Foreign banking organizations are generally subject to geographic and other limitations in the United States on a national treatment basis. Where such limitations do not conform to national treatment, they have been listed as non-conforming measures. For purposes of illustration, under this approach, the following situation does not accord national treatment and would therefore be listed as a non-conforming measure: a foreign bank from a particular home state is accorded less favorable treatment than that accorded to a domestic bank from that state with respect to expansion by branching.

[2] For example, partnerships and sole proprietorships are generally not acceptable juridical forms for depository financial institutions in the United States. This headnote is not itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

Section A

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	Senior Management and Boards of Directors (Article 13.8)
Level of Government:	Central
Measures:	12 U.S.C. 72
Description:	All directors of a national bank must be U.S. citizens, except that the Comptroller of the Currency may waive the citizenship requirement for not more than a minority of the total number of directors.

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	National Treatment (Article 13.2) Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	12 U.S.C. 619
Description:	Foreign ownership of Edge corporations is limited to foreign banks and U.S. subsidiaries of foreign banks, while domestic non-bank firms may own such corporations.

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	National Treatment (Article 13.2) Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	12 U.S.C. 1463 et seq. and 12 U.S.C. 1751 et seq.
Description:	Federal and state laws do not permit a credit union, savings bank, or savings association (both of the latter two entities may be also called thrift institutions) in the United States to be established through branches of corporations organized under a foreign country's law.

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	National Treatment (Article 13.2) Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	12 U.S.C. 3104(d)
Description:	In order to accept or maintain domestic retail deposits of less than $100,000, a foreign bank must establish an insured banking subsidiary. This requirement does not apply to a foreign bank branch that was engaged in insured deposit-taking activities on December 19, 1991.

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	National Treatment (Article 13.2)
Level of Government:	Central
Measures:	15 U.S.C. 80b-2, 80b-3
Description:	Foreign banks are required to register as investment advisers under the *Investment Advisers Act of 1940* to engage in securities advisory and investment management services in the United States, while domestic banks[3] (or a separately identifiable department or division of the bank) do not have to register unless they advise registered investment companies. The registration requirement involves record maintenance, inspections, submission of reports and payment of a fee.

[3] For greater clarity, "domestic banks" includes U.S. bank subsidiaries of foreign banks.

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	National Treatment (Article 13.2)
Level of Government:	Central
Measures:	12 U.S.C. 221, 302, 321
Description:	Foreign banks cannot be members of the Federal Reserve System, and thus may not vote for directors of a Federal Reserve Bank. Foreign-owned bank subsidiaries are not subject to this measure.

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	12 U.S.C. 36(g); 12 U.S.C. 1828(d)(4); 12 U.S.C. 1831u(a)(4)
Description:	The United States undertakes no commitment with respect to Article 13.4(b) in relation to the expansion, via the establishment of a branch or the acquisition of one or more branches of a bank without acquisition of the entire bank, by a foreign bank into another state from its "home state," as that term is defined under applicable law. Except as provided elsewhere in this schedule, such expansion shall be accorded on a national treatment basis in accordance with headnote 2(a).

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	12 U.S.C. 1831u
Description:	Interstate expansion by a foreign bank through the establishment of branches by merger with a bank located outside the "home state," as that term is defined under applicable law, of a foreign bank shall be accorded on a national treatment basis in accordance with headnote 2(a), except as provided elsewhere in this schedule.

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	National Treatment (Article 13.2) Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	12 U.S.C. 3102(a)(1); 12 U.S.C. 3103(a); 12 U.S.C. 3102(d)
Description:	Establishment of a federal branch or agency by a foreign bank is not available in the following states that may prohibit establishment of a branch or agency by a foreign bank: • Branches and agencies may be prohibited in Alabama, Kansas, Maryland, North Dakota, and Wyoming. • Branches, but not agencies, may be prohibited in Delaware, Florida, Georgia, Idaho, Louisiana, Mississippi, Missouri, Oklahoma, Texas, and West Virginia. Certain restrictions on fiduciary powers apply to federal agencies. Note: The cited federal measures provide that certain state law restrictions shall apply to the establishment of federal branches or agencies.

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	Most-Favored-Nation Treatment (Article 13.3) Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	15 U.S.C. 77jjj(a)(1)
Description:	The authority to act as a sole trustee of an indenture for a bond offering in the United States is subject to a reciprocity test.

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	Most-Favored-Nation Treatment (Article 13.3)
	Market Access for Financial Institutions (Article 13.4)
Level of Government:	Central
Measures:	22 U.S.C. 5341-5342
Description:	Designation as a primary dealer in U.S. government debt securities is conditioned on reciprocity.[4]

[4] A foreign-owned firm from any country that accords to United States companies the same competitive opportunities in the underwriting and distribution of government debt instruments as the country accords to a domestic company will be entitled to be designated as a primary dealer, assuming the firm meets applicable business requirements established by the Federal Reserve. If such country has entered into a Free Trade Agreement with the United States and the country has not taken a non-conforming measure to national treatment for its government debt market, that fact shall be a positive factor in the consideration of such firm's request for designation.

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	Most-Favored-Nation Treatment (Article 13.3)
Level of Government:	Central
Measures:	15 U.S.C. 78o(c)
Description:	A broker-dealer registered under U.S. law that has its principal place of business in Canada may maintain its required reserves in a bank in Canada subject to the supervision of Canada.

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	National Treatment (Article 13.2)
Level of Government:	Central
Measures:	12 U.S.C. 1421 et seq. (Federal Home Loan Banks); 12 U.S.C. 1451 et seq. (Federal Home Loan Mortgage Corporation); 12 U.S.C. 1717 et seq. (Federal National Mortgage Association); 12 U.S.C. 2011 et seq. (Farm Credit Banks); 12 U.S.C. 2279aa-1 et seq. (Federal Agricultural Mortgage Corporation); 20 U.S.C. 1087-2 et seq. (Student Loan Marketing Association)
Description:	The United States may grant advantages, including but not limited to the following, to one or more of the Government-Sponsored Enterprises (GSEs) listed above: • Capital, reserves and income of the GSE are exempt from certain taxation. • Securities issued by the GSE are exempt from registration and periodic reporting requirements under federal securities laws. • The U.S. Treasury may, in its discretion, purchase obligations issued by the GSE.

Sector:	Financial Services
Sub-Sector:	Banking and Other Financial Services (Excluding Insurance)
Obligations Concerned:	National Treatment (Article 13.2) Most-Favored-Nation Treatment (Article 13.3) Market Access for Financial Institutions (Article 13.4) Senior Management and Boards of Directors (Article 13.8)
Level of Government:	Regional
Measures:	All existing non-conforming measures of all states, the District of Columbia, and Puerto Rico.

Sector:	Financial Services
Sub-Sector:	Insurance
Obligations Concerned:	National Treatment (Article 13.2)
	Cross-Border Trade (Article 13.5)
Level of Government:	Central
Measures:	31 U.S.C. § 9304
Description:	Branches of foreign insurance companies are not permitted to provide surety bonds for U.S. Government contracts.

Sector:	Financial Services
Sub-Sector:	Insurance
Obligations Concerned:	National Treatment (Article 13.2) Cross-Border Trade (Article 13.5)
Level of Government:	Central
Measures:	46 C.F.R. § 249.9
Description:	When more than 50 per cent of the value of a maritime vessel whose hull was built under federally guaranteed mortgage funds is insured by a non-U.S. insurer, the insured must demonstrate that the risk was substantially first offered in the U.S. market.

Sector:	Financial Services
Sub-Sector:	Insurance
Obligations Concerned:	National Treatment (Article 13.2)
	Most-Favored-Nation Treatment (Article 13.3)
	Cross-Border Trade (Article 13.5)
	Senior Management and Boards of Directors (Article 13.8)
Level of Government:	Regional
Measures:	All existing non-conforming measures of all states, the District of Columbia, and Puerto Rico.

Section B

Sector:	Financial Services
Sub-Sector:	Insurance
Obligations Concerned:	Market Access for Financial Institutions (Article 13.4)
Level of Government:	All
Measures:	
Description:	The United States reserves the right to adopt or maintain any measure that is not inconsistent with the United States' obligations under Article XVI of the GATS.

Tariff Schedule of the Republic of Korea

GENERAL NOTES
TARIFF SCHEDULE OF THE REPUBLIC OF KOREA

1. Relation to the Harmonized Tariff Schedule of Korea (HSK). The provisions of this Schedule are generally expressed in terms of the HSK, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the HSK. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HSK, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HSK.

2. Base Rates of Customs Duty. The base rates of duty set out in this Schedule reflect the Korean Customs Duty Most-Favored-Nation rates of duty in effect on January 1, 2006.[1]

3. Staging. In addition to the staging categories listed in paragraph 1 of Annex 2-B (Tariff Elimination), this Schedule contains staging categories L, M, N, O, P, Q, T, U, V, W, X, Y, and Z:

(a) duties on originating goods provided for in the items in staging category L shall be removed in nine equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year nine;

(b) duties on originating goods provided for in the items in staging category M shall be removed in 12 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 12;

(c) duties on originating goods provided for in the items in staging category N shall be reduced to 30 percent *ad valorem* in 15 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 16;

(d) duties on originating goods provided for in the items in staging category O shall be removed in 18 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 18;

(e) duties on originating goods provided for in the items in staging category P shall be removed in 20 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 20;

[1] Base rates include adjustment tariffs in effect on January 1, 2006, adopted pursuant to Article 69 of the Korea *Customs Act*.

(f) duties on originating goods provided for in the items in staging category Q shall be removed in equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1, 2014;

(g) duties on originating goods provided for in the items in staging category T shall remain at base rates during years one through ten. Beginning on January 1 of year 11, duties shall be reduced in five equal annual stages, and such goods shall be duty-free, effective January 1 of year 15;

(h) duties on originating goods provided for in the items in staging category U shall be subject to the following provisions:

(1) for goods entered into Korea from December 1 through April 30, duties shall be eliminated entirely and such goods shall be duty-free on the date this Agreement enters into force; and

(2) for goods entered into Korea from May 1 through November 30, duties shall remain at base rates during years one through seven. Beginning January 1 of year eight, duties shall be reduced in eight equal annual stages, and such goods shall be duty-free, effective January 1 of year 15;

(i) duties on originating goods provided for in the items in staging category V shall be subject to the following provisions:

(1) for goods entered into Korea from May 1 through October 15, duties shall be removed in 17 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 17; and

(2) for goods entered into Korea from October 16 through April 30, duties shall be reduced to 24 percent *ad valorem* on the date this Agreement enters into force. Beginning January 1 of year two, duties shall be removed in four equal annual stages, and such goods shall be duty-free, effective January 1 of year five;

(j) duties on originating goods provided for in the items in staging category W shall be subject to the following provisions:

(1) for goods entered into Korea from September 1 through the end of February, duties shall remain at base rates; and

(2) for goods entered into Korea from March 1 through August 31, duties shall be reduced to 30 percent *ad valorem* on the date this Agreement enters into force. Beginning January 1 of year two, duties shall be removed in six equal annual stages, and such goods shall be duty-free, effective January 1 of year seven;

(k) duties on originating goods provided for in the items in staging category X shall remain at base rates;

(l) no obligations regarding tariffs in this Agreement shall apply with respect to items in staging category Y. Nothing in this Agreement shall affect Korea's rights and obligations with respect to its implementation of the commitments set out in the WTO document WT/Let/492 (*Certification of Modifications and Rectifications to Schedule LX – Republic of Korea*) dated April 13, 2005 and any amendments thereto. In the aforementioned WTO document, Korea committed, *inter alia*, to increasing minimum market access for the items identified in staging category Y during the period 2005 to 2014; and

(m) duties on originating goods provided for in the items in staging category Z shall be reduced to 20 percent *ad valorem* on the date this Agreement enters into force. Beginning January 1 of year two, duties shall be removed in nine equal annual stages, and such goods shall be duty-free, effective January 1 of year ten.

4. A carrier medium with a digital product fixed on it shall be duty-free on the date this Agreement enters into force, wherever the good is classified. The Parties recognize that carrier media in this category at the time of signing of this Agreement include goods classified in the following tariff subheadings: 8524.10, 8524.31, 8524.32, 8524.40, 8524.39, 8524.51, 8524.52, 8524.53, 8524.60, 8524.99, and 8524.91.

5. A motor vehicle with two or more distinct power or fuel sources (hybrid vehicle), in which a spark-ignition internal combustion reciprocating piston engine or compression-ignition internal combustion piston engine provides the vehicle's power system its essential character, shall be accorded the tariff treatment provided to a motor vehicle whose sole power or fuel source is a spark-ignition internal combustion reciprocating piston engine or compression-ignition internal combustion piston engine with the same cylinder capacity and ignition type, wherever the hybrid vehicle is classified.

6. Korea classifies a hybrid vehicle of heading 8703 in which a spark-ignition internal combustion reciprocating piston engine or compression-ignition internal combustion piston engine does not give the vehicle's power system its essential character in HS 8703.90.7000 or 8703.90.9000.

APPENDIX 2-B-1
KOREA

1. This Appendix applies to tariff rate quotas (TRQs) provided for in this Agreement and sets out modifications to the Harmonized Schedule of Korea (HSK) that reflect the TRQs that Korea shall apply to certain originating goods under this Agreement. In particular, originating goods of the United States included under this Appendix shall be subject to the rates of duty set out in this Appendix in lieu of the rates of duty specified in Chapters 1 through 97 of the HSK. Notwithstanding any other provision of the HSK, originating goods of the United States in the quantities described in this Appendix shall be permitted entry into the territory of Korea as provided in this Appendix. Furthermore, any quantity of originating goods imported from the United States under a TRQ provided for in this Appendix shall not be counted toward the in-quota amount of any TRQ provided for such goods elsewhere in the HSK.

2. Unless otherwise provided in this Appendix, Korea shall administer all TRQs provided for in this Agreement on a first-come, first-served basis.

Auction System for Certain Tariff-Rate Quotas Provided for in this Agreement

3. Korea may use an auction system, the terms of which the Parties shall establish by mutual agreement, to implement and administer the TRQs provided for in paragraphs 9, 11, 13, 14, 15, and 20 (auctioned TRQs), provided that the conditions in subparagraph (a) are met.[1]

   (a) (i) If less than 95 percent of the in-quota quantity of an auctioned TRQ is utilized in two of three consecutive years, on the written request of the United States, the Parties shall consult regarding the operation of the auction system with a view to identifying and addressing the causes for the incomplete utilization. In the consultations, the Parties shall consider prevailing market conditions.

   (ii) The Parties shall hold consultations within 30 days after the date of the request.

   (iii) Korea shall implement any agreement that the Parties reach on the means to facilitate full utilization of an auctioned TRQ within 60 days after the date the agreement is reached, or by such other date as the Parties may agree.

   (iv) Korea shall permit originating goods of the United States to enter under the relevant TRQ on a first-come, first-served basis if either of the following occurs:

[1] The terms of the auction system shall include provisions for the timely surrender and reallocation of unused licenses, as well as penalties, including forfeiture of import performance bonds, for failing to utilize or return unused licenses.

(A) Korea does not implement an agreement in accordance with clause (iii); or

(B) the consultations referred to in clause (i) do not result in an agreement within 90 days after the date of the request for consultations or by such other date as the Parties may agree.

(b) On the written request of either Party, the Parties shall consult on any matter related to the application or operation of this paragraph. The consultations shall begin within 15 business days after the date the Party receives the request for consultations, or on such other date as the Parties may agree.

Licensing System for Certain Tariff-Rate Quotas Provided for in this Agreement

4. Korea may use a licensing system to implement and administer the TRQs provided for in paragraphs 10, 12, 15, 16, 17, 18, 19, 21, 22, 23, and 24, provided that the conditions set forth in subparagraph (a) are met. The Parties shall agree on the policies and procedures for the licensing system, including eligibility to receive TRQ quantities, and any changes or amendments to them.

(a) (i) If less than 95 percent of the in-quota quantity of a TRQ is utilized in two of three consecutive years, on the written request of the United States, the Parties shall consult regarding the operation of the allocation system with a view to identifying and addressing the causes for the incomplete utilization of the in-quota quantity. In the consultations, the Parties shall consider prevailing market conditions.

(ii) The Parties shall hold consultations within 30 days after the date of the request.

(iii) Korea shall implement any agreement that the Parties reach in the consultations on the means to facilitate full utilization of a TRQ within 60 days after the date the agreement is reached, or by such other date as the Parties may agree.

(iv) Korea shall permit originating goods of the United States to enter under the relevant TRQ on a first-come, first-served basis if either of the following occurs:

(A) Korea does not implement an agreement in accordance with clause (iii); or

(B) the consultations referred to under clause (i) do not result in an agreement within 90 days after the date of the request for consultations or by such other date as the Parties may agree.

(b) On the written request of either Party, the Parties shall consult on any matter related to the application or operation of this paragraph. The consultations shall begin within 15 business days after the date the Party receives the request for consultations, or on such other date as the Parties may agree.

State Trading Enterprises

5. Korea may require an originating good of the United States to be imported, purchased, or distributed in its territory by a state trading enterprise only if, and on such terms and conditions as, the Parties may agree.

Flatfish

6. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	1,530
2	1,652
3	1,785
4	1,927
5	2,082
6	2,248
7	2,428
8	2,622
9	2,832
10	3,058
11	3,303
12	unlimited

The quantities shall enter on a first-come, first-served basis.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category J as described in paragraph 1(j) of Annex 2-B (Tariff Elimination) .

(c) Subparagraphs (a) and (b) apply to the following HSK provision: 0303390000.

Alaska Pollock

7. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	4,000
2	4,360
3	4,752
4	5,180
5	5,646
6	6,154
7	6,708
8	7,312
9	7,970
10	8,688
11	9,469
12	10,322
13	11,251
14	12,263
15	unlimited

The quantities shall enter on a first-come, first-served basis.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category T as described in paragraph 3(g) of the General Notes accompanying Korea's Schedule to Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provision: 0303791000.

Croaker (micropogonias undulatus)

8. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	1,000
2	1,050
3	1,103
4	1,158
5	1,216
6	1,276
7	1,340
8	1,407
9	1,477
10	1,551
11	1,629
12	unlimited

The quantities shall enter on a first-come, first-served basis.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category J as described in paragraph 1(j) of Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provision: 0303799095.

Milk or Cream Powder less than 1.5% fat and buttermilk,
Milk and Cream Powder sweetened and unsweetened over 1.5% fat (Whole Milk Powder).
Milk and Cream (Evaporated) sweetened or unsweetened and/or not concentrated

9. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	5,000
2	5,150
3	5,305
4	5,464
5	5,628
After year 5, the in-quota quantity increases by 3% per year, compounded annually.	

The Korea Agro-Fisheries Trade Corporation shall administer these TRQs and allocate the in-quota quantity of the TRQ through quarterly auctions (December, March, June, and September.)

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be treated in accordance with staging category X as described in paragraph 3(k) of the General Notes accompanying Korea's Schedule to Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provisions: 0402101010, 0402101090, 0402109000, 0403901000, 0402211000, 0402219000, 0402290000, 0402911000, 0402919000, 0402991000, and 0402999000.

Food Whey

10. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	3,000
2	3,090
3	3,183
4	3,278
5	3,377
6	3,478
7	3,582
8	3,690
9	3,800
10	Unlimited

The Korea Dairy Industries Association shall administer these TRQs and allocate the in-quota quantity to historical and new importers using a licensing system.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category Z as described in paragraph 3(m) of the General Notes accompanying Korea's Schedule to Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provisions: 0404101010, 0404101090, 0404102110, 0404102120, 0404102130, 0404102190, and 0404102900.

Butter and other fats and oils derived from milk

11. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	200
2	206
3	212
4	219
5	225
6	232
7	239
8	246
9	253
10	Unlimited

The Korea Agro-Fisheries Trade Corporation shall administer these TRQs and allocate the in-quota quantity by auction, with the entire in-quota quantity of originating goods made available during the first auction in the year, to be held in January. Any quantity not allocated in the first auction shall be made available at a subsequent auction on or before March 15, and at subsequent auctions thereafter, within 45 days after the date of the previous auction.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category G as described in paragraph 1(g) of Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provisions: 0405100000 and 0405900000.

Fresh, curd grated or powdered, processed, and all other cheeses.

12. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	7,000
2	7,210
3	7,426
4	7,649
5	7,879
6	8,115
7	8,358
8	8,609
9	8,867
10	9,133
11	9,407
12	9,690
13	9,980
14	10,280
15	Unlimited

The Korea Dairy Industries Association shall administer these TRQs and allocate the in-quota quantity to historical and new importers through a licensing system.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category H as described in paragraph 1(h) of Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provisions: 0406101000, 0406200000, 0406300000, and 0406900000 (0406900000 includes cheddar cheese). Beginning in year 10, cheddar cheese will no longer be subject to a TRQ.

Honey, natural

13. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	200
2	206
3	212
4	219
5	225

After year 5, the in-quota quantity increases by 3% per year, compounded annually.

The Korea Agro-Fisheries Trade Corporation shall administer this TRQ and allocate the in-quota quantity through quarterly auctions (December, March, June, and September).

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be treated in accordance with staging category X as described in paragraph 3(k) of the General Notes accompanying Korea's Schedule to Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provision: 0409000000.

Potatoes fresh or chilled (excludes chipping potatoes, excludes seed)

14. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	3,000
2	3,090
3	3,183
4	3,278
5	3,377
After year 5, the in-quota quantity increases by 3% per year, compounded annually.	

The Korea Agro-Fisheries Trade Corporation shall administer this TRQ and allocate the in-quota quantity through an auction.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be treated in accordance with staging category X as described in paragraph 3(k) of the General Notes accompanying Korea's Schedule to Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provision: 0701900000.

Oranges

15. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	2,500
2	2,575
3	2,652
4	2,732
5	2,814

After year 5, the in-quota quantity increases by 3% per year, compounded annually.

The Korea Agro-Fisheries Trade Corporation shall administer this TRQ and allocate the in-quota quantity through an annual auction in years 1 through 10 and, beginning in year 11, through a licensing system based on historical shipments over the most recent three-year period. The Corporation shall conduct auctions and allocate import licenses in August of each year, and importers shall be permitted to import the duty-free quantities from September 1 through the last day of February. Any person or entity, including a producer group, registered as an importer under the *Foreign Trade Act* of Korea shall be eligible to apply and to be considered for the allocation of the duty-free quantities.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be treated in accordance with staging category W as described in paragraph 3(j) of the General Notes accompanying Korea's Schedule to Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provision: 0805100000.

Barley, except malting barley and cereals of barley

16. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	2,500
2	2,550
3	2,601
4	2,653
5	2,706
6	2,760
7	2,815
8	2,872
9	2,929
10	2,988
11	3,047
12	3,108
13	3,171
14	3,234
15	Unlimited

The Korea Agro-Fisheries Trade Corporation shall administer the licenses for these TRQs starting on the first business day of January on a first-come, first-served basis, in response to written applications that it receives. Between the first business day of January and January 31 of each year, if the aggregate TRQ quantity requested by the applicants exceeds the total TRQ quantity for that year, the Corporation shall allocate the TRQ quantities among applicants on a *pro rata* basis.

If the aggregate TRQ quantity requested during January is less than the aggregate TRQ quantity for the year, the Corporation shall continue to allocate the TRQ on a first-come, first-served basis through the end of the year. Each license the Corporation issues to an applicant shall be valid for 90 days from the date of issuance, unused licenses shall be surrendered to the Corporation when the 90-day period expires, and the Corporation shall reallocate unused quantities to applicants on a first-come, first-served basis within 45 days after the date the licenses are surrendered.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category H as described in paragraph 1(h) of Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provisions: 1003009010 and 1003009020.

Malt and malting barley

17. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	9,000
2	9,180
3	9,364
4	9,551
5	9,742
6	9,937
7	10,135
8	10,338
9	10,545
10	10,756
11	10,971
12	11,190
13	11,414
14	11,642
15	Unlimited

The Korea Agro-Fisheries Trade Corporation shall administer the licenses for these TRQs starting on the first business day of January on a first-come, first-served basis, in response to written applications that it receives. Between the first business day of January and January 31 of each year, if the aggregate TRQ quantity requested by the applicants exceeds the total TRQ quantity for that year, the Corporation shall allocate the TRQ quantities among applicants on a *pro rata* basis.

If the aggregate TRQ quantity requested during January is less than the aggregate TRQ quantity for the year, the Corporation shall continue to allocate the TRQ on a first-come, first-served basis through the end of the year. Each license the Corporation issues to an applicant shall be valid for 90 days from the date of issuance, unused licenses shall be surrendered to the Corporation when the 90-day period expires, and the Corporation shall reallocate unused quantities to applicants on a first-come, first-served basis within 45 days after the date the licenses are surrendered.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category H as described in paragraph 1(h) of Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provisions: 1107100000 and 1003001000.

Maize (Corn) Starch

18. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	10,000
2	10,300
3	10,609
4	10,927
5	11,255
6	11,593
7	11,941
8	12,299
9	12,668
10	13,048
11	13,439
12	13,842
13	14,258
14	14,685
15	Unlimited

The Korea Agro-Fisheries Trade Corporation shall administer the licenses for these TRQs starting on the first business day of January on a first-come, first-served basis, in response to written applications that it receives. Between the first business day of January and January 31 of each year, if the aggregate TRQ quantity requested by the applicants exceeds the total TRQ quantity for that year, the Corporation shall allocate the TRQ quantities among applicants on a *pro rata* basis.

If the aggregate TRQ quantity requested during January is less than the aggregate TRQ quantity for the year, the Corporation shall continue to allocate the TRQ on a first-come, first-served basis through the end of the year. Each license the Corporation issues to an applicant shall be valid for 90 days from the date of issuance, unused licenses shall be surrendered to the Corporation when the 90-day period expires, and the Corporation shall reallocate unused quantities to applicants on a first-come, first-served basis within 45 days after the date the licenses are surrendered.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category H as

described in paragraph 1(h) of Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provision: 1108120000.

Soybeans for Human Consumption, Identity Preserved

19. (a) The aggregate quantity of originating goods of the United States described in subparagraph (e) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	10,000
2	20,000
3	25,000
4	25,750
5	26,523

After year 5, the in-quota quantity increases by 3% per year, compounded annually.

An association of soybean processors, which includes the Korea Federation of Soybean Curd Industry Cooperatives, Korea Soy Sauce Industrial Cooperative, Korea Foods Industry Association, and other appropriate associations representing processors of soybeans, shall administer this TRQ through the Korea Agro-Fisheries Trade Corporation. The association shall allocate the TRQ as set out in subparagraph (b) and the Corporation shall automatically issue import licenses for quantities that the association allocates.

(b) The association shall allocate the TRQ in response to written applications from importers accompanied by signed letters of intent to purchase identity preserved soybeans for delivery no earlier than seven months after an importer applies for an allocation. The Association shall begin allocating the TRQ no later than April 1 of the year prior to the year of importation. Each license shall be valid for the entire quota year for which it is issued. When requested by the importer, shipments shall be accompanied by a statement from an independent third-party inspector certifying that the product meets the specifications listed in subparagraph (d) for identity-preserved soybeans.

(c) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be treated in accordance with staging category X as described in paragraph 3(k) of the General Notes accompanying Korea's Schedule to Annex 2-B.

(d) **Identity-preserved soybeans** means a shipment of soybeans containing not less than 95 percent of any single variety of soybean and not more than one percent of foreign material. Identity preserved soybeans may not be shipped in bulk, but shall be shipped in bags or containers.

(e) Subparagraphs (a) through (d) apply to the following HSK provision: 1201009000.

Ginseng, raw, white (major and minor roots and tail)

20. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	5.7
2	5.9
3	6.0
4	6.2
5	6.4
6	6.6
7	6.8
8	7.0
9	7.2
10	7.4
11	7.7
12	7.9
13	8.1
14	8.4
15	8.6
16	8.9
17	9.1
18	Unlimited

The Korea Agro-Fisheries Trade Corporation shall administer these TRQs through an auction.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category O as described in paragraph 3(d) of the General Notes accompanying Korea's Schedule to Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provisions: 1211201100, 1211201210, 1211201220, and 1211201240.

Fodder, Other

21. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1-14	200,000 per year
15	Unlimited

The Korea Feed Ingredients Association, the Korea Feed Association, and the National Agricultural Cooperative Federation shall administer this TRQ and allocate the in-quota quantity through a licensing system. Registered mixed feed producers, registered feed ingredients producers, and livestock breeders are eligible to receive a TRQ allocation based on the quantity of originating goods described in subparagraph (c) they imported during the 24-month period immediately preceding the calendar year in which the license is requested, and on the quantity of originating goods requested for the calendar year.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category H as described in paragraph 1(h) of Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provision: 1214909090.

Prepared dry milk and other

22. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	700
2	721
3	743
4	765
5	788
6	811
7	836
8	861
9	887
10	Unlimited

The Korea Dairy Industries Association shall administer these TRQs and allocate the in-quota quantity to historical and new importers through a licensing system.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category G as described in paragraph 1(g) of Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provisions: 1901101010 and 1901101090.

Supplementary Feeds, Animal

23. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	5,500
2	5,665
3	5,835
4	6,010
5	6,190
6	6,376
7	6,567
8	6,764
9	6,967
10	7,176
11	7,392
12	Unlimited

The Korea Feed Ingredients Association and the Korea Feed Milk Replacer Association shall administer these TRQs and allocate the in-quota quantity through licensing systems. These TRQs shall be allocated based on the amount of originating goods described in subparagraph (c) imported by applicants during the 24-month period immediately preceding the calendar year for which the license is issued and the quantity of originating goods requested by applicants for the calendar year.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category M as described in paragraph 3(b) of the General Notes accompanying Korea's Schedule to Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provisions: 2309902010, 2309902020, 2309902099, and 2309909000.

Dextrins

24. (a) The aggregate quantity of originating goods of the United States described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric Tons)
1	14,000
2	14,420
3	14,853
4	15,298
5	15,757
6	16,230
7	16,717
8	17,218
9	17,735
10	18,267
11	18,815
12	Unlimited

The Korea Agro-Fisheries Trade Corporation shall administer the licenses for these TRQs starting on the first business day of January on a first-come, first-served basis, in response to written applications that it receives. Between the first business day of January and January 31 of each year, if the aggregate TRQ quantity requested by the applicants exceeds the total TRQ quantity for that year, the Corporation shall allocate the TRQ quantities among applicants on a *pro rata* basis.

If the aggregate TRQ quantity requested during January is less than the aggregate TRQ quantity for the year, the Corporation shall continue to allocate the TRQ on a first-come, first-served basis through the end of the year. Each license the Corporation issues to an applicant shall be valid for 90 days from the date of issuance, unused licenses shall be surrendered to the Corporation when the 90-day period expires, and the Corporation shall reallocate unused quantities to applicants on a first-come, first-served basis within 45 days after the date the licenses are surrendered.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category M as described in paragraph 3(b) of the General Notes accompanying Korea's Schedule to Annex 2-B.

(c) Subparagraphs (a) and (b) apply to the following HSK provisions: 3505104000

and 3505105000.

부속서 2-나
대한민국 양허표

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0101101000	말	8	D	
0101109000	기타	8	D	
0101901010	경주말	8	D	
0101901090	기타	8	D	
0101909000	기타	8	G	
0102101000	젖소	89.1	A	
0102102000	육우	89.1	A	
0102109000	기타	89.1	A	
0102901000	젖소	40	M	
0102902000	육우	40	H	
0102909000	기타	0	K	
0103100000	1. 종돈	18	A	
0103910000	중량이 50킬로그램 미만의 것	18	G	
0103920000	중량이 50킬로그램 이상의 것	18	G	
0104100000	면양	8	A	
0104201000	유용산양	8	G	
0104209000	기타	8	A	
0105111000	(1) 종계	9	A	
0105119000	(2) 기타	9	A	
0105120000	나. 칠면조	9	A	
0105191000	오리	18	G	
0105199000	기타	9	A	
0105921000	(1) 종계	9	A	
0105929000	(2) 기타	9	A	
0105931000	(1) 종계	9	A	
0105939000	(2) 기타	9	A	
0105991000	오리	18	G	
0105992000	칠면조	9	A	
0105999000	기타	9	A	
0106110000	영장류	8	A	
0106120000	고래, 돌고래류(고래목의 포유동물) 및 바다소(바다소목의 포유동물)	8	A	
0106191000	개	8	D	
0106192000	토끼	8	D	
0106193000	사슴	8	G	
0106194000	곰	8	A	
0106199000	기타	8	D	
0106201000	뱀	8	A	
0106202000	자라	8	D	
0106203000	거북	8	A	
0106209000	기타	8	A	
0106310000	맹금류	8	D	
0106320000	앵무류(패로트류, 파라키트류, 금강앵무류, 유황앵무류를 포함한다)	8	D	
0106390000	기타	8	A	
0106901000	양서류	8	A	
0106902010	꿀벌	8	D	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0106902090	기타	8	A	
0106903010	갯지렁이	8	A	
0106903020	실지렁이	8	A	
0106903090	기타	8	A	
0106909000	기타	8	D	
0201100000	도체(屠體)와 이분도체	40	H	부속서 3-가 참조
0201200000	기타의 것으로서 뼈채로 절단한 것	40	H	부속서 3-가 참조
0201300000	뼈없는 것	40	H	부속서 3-가 참조
0202100000	도체(屠體)와 이분도체	40	H	부속서 3-가 참조
0202200000	기타의 것으로서 뼈채로 절단한 것	40	H	부속서 3-가 참조
0202300000	뼈없는 것	40	H	부속서 3-가 참조
0203110000	도체(屠體)와 이분도체	22.5	Q	
0203120000	넓적다리살·어깨살과 이들을 절단한 것(뼈가 있는 것에 한한다)	22.5	Q	
0203191000	삼겹살	22.5	G	부속서 3-가 참조
0203199000	기타	22.5	G	부속서 3-가 참조
0203210000	도체(屠體)와 이분도체	25	Q	
0203220000	넓적다리살·어깨살과 이들을 절단한 것(뼈가 있는 것에 한한다)	25	Q	
0203291000	삼겹살	25	Q	
0203299000	기타	25	Q	
0204100000	어린면양의 도체(屠體)와 이분도체(二分屠體), 신선 또는 냉장한 것	22.5	G	
0204210000	도체(屠體)와 이분도체	22.5	G	
0204220000	기타의 것으로서 뼈채로 절단한 것	22.5	G	
0204230000	뼈 없는 것	22.5	G	
0204300000	어린면양의 도체(屠體)와 이분도체(二分屠體), 냉동한 것	22.5	G	
0204410000	도체(屠體)와 이분도체	22.5	G	
0204420000	기타의 것으로서 뼈채로 절단한 것	22.5	G	
0204430000	뼈 없는 것	22.5	G	
0204501000	신선 또는 냉장한 것	22.5	G	
0204502000	냉동한 것	22.5	G	
0205001000	신선 또는 냉장한 것	27	G	
0205002000	냉동한 것	27	G	
0206100000	소의 것, 신선 또는 냉장한 것	18	H	
0206210000	혀	18	H	
0206220000	간장	18	H	
0206291000	꼬리	18	H	
0206292000	족	18	H	
0206299000	기타	18	H	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0206300000	돼지의 것, 신선 또는 냉장한 것	18	Q	
0206410000	간장	18	Q	
0206491000	족	18	Q	
0206499000	기타	18	Q	
0206800000	기타 신선 또는 냉장한 것	18	M	
0206900000	기타 냉동한 것	18	M	
0207111000	중량이 550그램 이하의 것	18	M	
0207119000	기타	18	M	
0207121000	중량이 550그램 이하의 것	20	M	
0207129000	기타	20	G	
0207131010	다리	18	G	
0207131020	가슴	18	G	
0207131030	날개	18	G	
0207131090	기타	18	G	
0207132010	간장	22.5	G	
0207132090	기타	27	G	
0207141010	다리	20	G	
0207141020	가슴	20	M	
0207141030	날개	20	M	
0207141090	기타	20	G	
0207142010	간장	22.5	G	
0207142090	기타	27	G	
0207240000	절단하지 않은 육, 신선 또는 냉장한 것	18	G	
0207250000	절단하지 않은 육, 냉동한 것	18	F	
0207261000	절단육	18	G	
0207262010	간장	22.5	G	
0207262090	기타	27	G	
0207271000	절단육	18	F	
0207272010	간장	22.5	G	
0207272090	기타	27	G	
0207320000	절단하지 않은 육, 신선 또는 냉장한 것	18	G	
0207330000	절단하지 않은 육, 냉동한 것	18	M	
0207340000	지방간, 신선 또는 냉장한 것	22.5	G	
0207351000	절단육	18	G	
0207352010	간장	22.5	G	
0207352090	기타	27	G	
0207361000	절단육	18	M	
0207362010	간장	22.5	G	
0207362090	기타	27	G	
0208100000	토끼의 것	22.5	G	
0208200000	개구리 다리	18	A	
0208300000	영장류의 것	18	D	
0208400000	고래, 돌고래류(고래목의 포유동물) 및 바다소(바다소목의 포유동물)의 것	30	C	
0208500000	파충류의 것(뱀과 거북을 포함한다)	18	A	
0208901000	사슴의 것	27	G	
0208909010	해양동물의 것	30	C	
0208909090	기타	18	G	
0209001000	돼지 비계	3	A	
0209002000	가금의 비계	3	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0210110000	넓적다리살·어깨살과 이들을 절단한 것(뼈가 있는 것에 한한다)	25	Q	
0210120000	복부살과 이를 절단한 것	30	Q	
0210190000	기타	25	Q	
0210201000	건조 또는 훈제한 것	27	H	
0210209000	기타	27	H	
0210910000	영장류의 것	22.5	G	
0210920000	고래, 돌고래류(고래목의 포유동물) 및 바다소(바다소목의 포유동물)의 것	22.5	G	
0210930000	파충류의 것(뱀과 거북을 포함한다)	22.5	G	
0210991010	쇠고기의 것	22.5	H	
0210991020	돼지고기의 것	22.5	Q	
0210991030	가금류의 것	22.5	G	
0210991090	기타	22.5	G	
0210999010	면양과 산양의 고기	22.5	G	
0210999020	가금류의 고기	22.5	G	
0210999090	기타	22.5	G	
0301101000	금잉어	10	C	
0301102000	엽대어	10	C	
0301109000	기타	10	A	
0301911000	살모 트루타·앙코링쿠스 미키스·앙코링쿠스 클라키·앙코링쿠스 아구아보니타·앙코링쿠스길래	10	C	
0301912000	앙코링쿠스 아파케 및 앙코링쿠스 크리소가스터	10	C	
0301921000	실장어	10	A	
0301929000	기타의 것	30% or ₩1,908/kg	I	
0301930000	잉어	10	C	
0301992000	방어	10	A	
0301994000	돔	45% or ₩3,292/kg	G	
0301995000	붕장어	10	G	
0301996000	갯장어	10	G	
0301997000	먹장어	10	C	
0301998000	넙치류	10	C	
0301999010	능성어	10	G	
0301999020	복어	10	G	
0301999030	틸라피아	10	C	
0301999040	볼락(적어 포함)	10	C	
0301999050	농어	40	C	
0301999060	숭어	10	C	
0301999070	미꾸라지	10	C	
0301999080	메기	10	A	
0301999091	노래미(헥사그라모스종, 아그라무스종)	10	C	
0301999092	붕어	10	C	
0301999093	연어	10	A	
0301999094	초어	10	A	
0301999095	민어	36	G	
0301999099	기타	10	G	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0302111000	살모 트루타·앙코링쿠스 미키스·앙코링쿠스 클라키·앙코링쿠스 아구아보니타·앙코링쿠스 길래	20	G	
0302112000	앙코링쿠스 아파케 및 앙코링쿠스 크리소가스터	20	A	
0302120000	태평양연어(앙코링쿠스 넬카·앙코링쿠스 고르부스카·앙코링쿠스케타·앙코링쿠스 챠비챠·앙코링쿠스 키수츠·앙코링쿠스 마소 및 앙코링쿠스 로두루스), 대서양 연어(살모 살라)및 다뉴브 연어(후코후코)	20	A	
0302190000	기타	20	A	
0302210000	넙치(레인하드티우스히포글러소이데스, 히포글러서스히포글러서스, 히포글러서스스테노레피스)	20	G	
0302220000	가자미(플루로넥테스플라테사)	20	G	
0302230000	서대(솔레아종)	20	G	
0302290000	기타	20	G	
0302310000	날개다랑어 또는 긴지느러미다랑어(터너스알라룽가)	20	C	
0302320000	황다랑어(터너스 알바카레스)	20	G	
0302330000	가다랑어 또는 줄무늬버니토우	20	G	
0302340000	눈다랑어(터너스오베서스)	20	G	
0302350000	참다랑어(터너스티너스)	20	C	
0302360000	남방참다랑어(터너스 맥코이)	20	C	
0302390000	기타	20	C	
0302400000	청어(클루페아하렌구스·클루페아팔라시) 단, 간장과 어란을제외한다	20	C	
0302500000	대구(가두스모르화·가두스오각·가두스마크로세팔루스) 단, 간장과 어란을 제외한다	20	I	
0302610000	정어리(사르디나필차르두스·사르디노프스종), 사르디넬라(사르디넬라종), 브리스링 또는 스프랫(스프라투스 스프라투스)	20	G	
0302620000	해덕(멜라노 그라무스 애그레피누스)	20	A	
0302630000	검정대구(폴라치우스 비렌스)	20	A	
0302640000	고등어(스콤버스콤브루스·스콤버오스트랄라시쿠스·스콤버자포니쿠스)	20	G	
0302650000	곱상어와 기타상어	20	C	
0302660000	뱀장어(앵귈라 종)	20	G	
0302691000	명태	20	G	
0302692000	방어	20	G	
0302693000	갈치	20	G	
0302694000	돔	20	I	
0302695000	붕장어	20	G	
0302696000	갯장어	20	G	
0302697000	전갱이	20	G	
0302698000	꽁치(학꽁치 포함)	20	A	
0302699010	삼치	20	G	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0302699020	북어	20	G	
0302699030	병어	20	G	
0302699040	아귀	20	I	
0302699090	기타	20	G	
0302701000	간장	20	C	
0302702000	어란	20	C	
0303110000	소크아이 연어(홍연어)(앙코링쿠스 넬카)	10	A	
0303190000	기타	10	C	
0303210000	송어(살모 트루타·앙코링쿠스 미키스·앙코링쿠스 클라키·앙코링쿠스 아구아보니타·앙코링쿠스 깁래·앙코링쿠스 아파케 및 앙코링쿠스 크리소가스터)	10	C	
0303220000	대서양연어(살모살라)와 다뉴브연어(후코후코)	10	A	
0303290000	기타	10	A	
0303310000	넙치(레인하드티우스·히포글러소이데스·히포글러서스 히포글러서스·히포글러서스 스테노레피스)	10	I	
0303320000	가자미(플루로넥테스폴라테사)	10	I	
0303330000	서대(솔레아종)	10	I	
0303390000	기타	10	대한민국 양허표의 부록 2-나-1의 제6항 참조	
0303410000	날개다랑어 또는 긴지느러미 다랑어(터너스 알라룽가)	10	C	
0303420000	황다랑어(터너스 알바카레스)	10	G	
0303430000	가다랑어 또는 줄무늬버니토우	10	G	
0303440000	눈다랑어(터너스오베서스)	10	G	
0303450000	참다랑어(터너스티너스)	10	C	
0303460000	남방참다랑어(터너스 맥코이)	10	C	
0303490000	기타	10	C	
0303500000	청어(클루페아 하렌구스·클루페아 팔라시) 다만, 간장과 어란을 제외한다	10	C	
0303600000	대구(가두스 모르화·가두스 오각·가두스 마크로세팔루스) 다만, 간장과 어란을 제외한다.	10	D	
0303710000	정어리(사르디나필차르두스·사르디노프스종), 사르디넬라(사르디넬라종), 브리스링 또는 스프랫(스프라투스 스프라투스)	10	D	
0303720000	해덕(멜라노그라무스애그래피누스)	10	A	
0303730000	검정대구(폴라치우치비렌스)	10	A	
0303740000	고등어(스콤버스콤브루스·스콤버오스트랄라시쿠스·스콤버자포니쿠스)	10	J	
0303750000	곱상어와 기타 상어	10	C	
0303760000	뱀장어(앵귈라종)	10	G	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0303770000	농어(디젠트라르추스라브락스·디젠트라르추스 푼크타투스)	10	G	
0303780000	민대구(메루키우스종·유르피키스종)	10	G	
0303791000	명태	30	대한민국 양허표의 부록 2-나-1의 제7항 참조	
0303792000	온대구	10	D	
0303793000	갈치	10	G	
0303794010	옥돔(브랜치오스테거스 자포니커스)	10	G	
0303794090	기타	10	G	
0303795000	붕장어	10	G	
0303796000	조기	10	G	
0303797000	전갱이	10	G	
0303798000	꽁치(학꽁치 포함)	36	I	
0303799010	삼치	10	G	
0303799020	복어	10	G	
0303799030	보리멸	10	A	
0303799040	홍살치	10	A	
0303799050	달고기	10	A	
0303799060	임연수어	10	G	
0303799070	볼락(적어 포함)	10	I	
0303799080	새꼬리 민태	10	G	
0303799091	아귀	10	I	
0303799092	먹장어(대서양, 태평양)	10	G	
0303799093	홍어	27	G	
0303799094	밀크피쉬	10	A	
0303799095	민어	63	대한민국 양허표의 부록 2-나-1의 제8항 참조	
0303799096	가오리	10	I	
0303799097	까나리	10	C	
0303799098	이빨고기	10	C	
0303799099	기타	10	G	
0303801000	간장	10	C	
0303802010	명란	10	D	
0303802090	기타	10	D	
0304101010	붕장어의 것	20	G	
0304101020	가자미의 것	20	G	
0304101030	참다랑어의 것	20	C	
0304101090	기타	20	C	
0304102000	연육	20	C	
0304109000	기타	20	C	
0304201000	명태의 것	10	I	
0304202000	붕장어의 것	10	G	
0304203000	대구의 것	10	G	
0304204000	가자미의 것	10	I	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0304205000	참다랑어의 것	10	C	
0304206000	이빨고기의 것	10	A	
0304207000	틸라피아의 것	10	G	
0304209000	기타	10	C	
0304901010	명태의 것	10	C	
0304901090	기타	10	D	
0304909000	기타	10	C	
0305100000	어류의 분·조분·펠리트(식용에 적합한 것에 한한다)	20	C	
0305201000	간장	20	C	
0305202000	건조어란	20	C	
0305203000	훈제어란	20	C	
0305204010	명태의 것	20	G	
0305204020	조기의 것	20	C	
0305204030	청어의 것	20	A	
0305204090	기타	20	C	
0305301000	건조한 것	20	C	
0305302000	염장 또는 염수장한 것	20	C	
0305410000	태평양연어(앙코링쿠스 넬카·앙코링쿠스 고르부스카·앙코링쿠스 케타·앙코링쿠스 챠비차·앙코링쿠스 키수츠·앙코링쿠스 마소 및 앙코링쿠스 로두루스), 대서양 연어(살모살라) 및 다뉴브 연어(후코후코)	20	A	
0305420000	청어(클루페아 하렌구스·클루페아 팔라시)	20	A	
0305491000	멸치	20	A	
0305492000	명태	20	C	
0305499000	기타	20	C	
0305510000	대구(가두스 모르화·가두스 오각·가두스 마크로세팔루스)	20	G	
0305591000	상어 지느러미	20	C	
0305592000	멸치	20	G	
0305593000	명태(북어)	20	C	
0305594000	조기(굴비)	20	G	
0305595000	북어	20	A	
0305596000	갯장어	20	C	
0305597000	까나리	20	C	
0305598000	베도라치(실치)	20	A	
0305599000	기타	20	C	
0305610000	청어(클루페아하렌구스·클루페아팔라시)	20	A	
0305620000	대구(가두스 모르화·가두스 오각·가두스 마르크로세팔루스)	20	C	
0305631000	멸치젓	20	G	
0305639000	기타의 것	20	C	
0305691000	연어	20	C	
0305692000	송어	20	A	
0305693000	갈치	20	C	
0305694000	정어리	20	A	
0305695000	고등어	20	G	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0305696000	조기	20	G	
0305697000	전갱이	20	G	
0305698000	꽁치(학꽁치 포함)	20	A	
0305699000	기타	20	C	
0306110000	닭새우류(팔리누루스종·피누리루스종·자수스종)	20	D	
0306120000	바다가재(호마루스종)	20	D	
0306131000	새우살	20	D	
0306139000	기타	20	G	
0306141000	게살	20	G	
0306142000	왕게	20	C	
0306143000	꽃게	14	I	
0306149000	기타	14	I[1)]	
0306149000-	던진니스 크랩	14	C	
0306190000	기타[분·조분 및 펠리트를 포함한다(식용에 적합한 것에 한한다)]	20	I	
0306210000	닭새우류(팔리누루스종·파누리루스종·자수스종)	20	C	
0306220000	바다가재(호마루스종)	20	D	
0306231000	산것, 신선 또는 냉장한 것	20	C	
0306232000	건조한 것	20	C	
0306233000	염장 또는 염수장한 것	50% or ₩363/kg	G	
0306241010	꽃게	20	I	
0306241020	대게	20	G	
0306241090	기타	20	G	
0306242000	건조한 것	20	C	
0306243000	염장 또는 염수장한 것	20	G	
0306291000	산 것, 신선 또는 냉장한 것	20	G	
0306292000	건조한 것	20	G	
0306293000	염장 또는 염수장한 것	20	G	
0307101010	(1) 굴치패	5	A	
0307101090	(2) 기타	20	A	
0307102000	나. 냉동한 것	20	A	
0307103000	다. 건조한 것	20	A	
0307104000	라. 염장 또는 염수장한 것	20	A	
0307210000	산 것·신선 또는 냉장한 것	20	G	
0307291000	냉동한 것	20	G	
0307292000	건조한 것	20	G	
0307293000	염장 또는 염수장한 것	20	C	
0307310000	산 것·신선 또는 냉장한 것	20	G	
0307391000	냉동한 것	20	G	
0307392000	건조한 것	20	G	
0307399000	기타	20	C	
0307411000	갑오징어	10	C	
0307412000	오징어	10	G	
0307491010	갑오징어	10	G	
0307491020	오징어	24	I	
0307492000	염장 또는 염수장한 것	10	G	
0307493000	건조한 것	10	G	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0307510000	산 것·신선 또는 냉장한 것	20	G	
0307591010	문어	20	G	
0307591020	낙지	20	G	
0307591030	쭈꾸미	20	G	
0307591090	기타	20	C	
0307592000	건조한 것	20	G	
0307599000	기타	20	C	
0307600000	6. 달팽이(바다달팽이를 제외한다)	20	A	
0307911110	치패	20	C	
0307911190	기타	20	G	
0307911200	전복	20	G	
0307911300	소라	20	G	
0307911400	진주조개	20	C	
0307911500	피조개	20	G	
0307911600	새조개	20	G	
0307911700	개아지살	20	G	
0307911800	바지락	20	G	
0307911910	재첩	20	C	
0307911990	기타	20	G	
0307919010	성게	20	G	
0307919020	해삼	20	C	
0307919030	우렁쉥이	20	G	
0307919090	기타	20	G	
0307991110	새조개	20	G	
0307991120	개량조개	20	G	
0307991130	바지락	20	G	
0307991140	개아지살	20	I	
0307991150	피조개	20	G	
0307991160	소라	20	G	
0307991190	기타	20	G	
0307991910	해삼	20	C	
0307991920	우렁쉥이	20	G	
0307991990	기타	20	G	
0307992110	개량조개	20	G	
0307992120	개아지살	20	G	
0307992130	바지락	20	G	
0307992190	기타	20	G	
0307992920	해삼	20	C	
0307992930	우렁쉥이	20	G	
0307992990	기타	20	G	
0307993110	개량조개	20	C	
0307993120	바지락	20	G	
0307993130	소라	20	C	
0307993190	기타	20	G	
0307993910	성게	20	C	
0307993920	해삼	20	C	
0307993930	해파리	20	A	
0307993990	기타	20	G	
0401100000	지방분이 전중량의 100분의 1이하의 것	36	H	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0401200000	지방분이 전중량의 100분의 1을 초과 100분의 6이하의 것	36	H	
0401301000	냉동크림	36	G	
0401309000	기타	36	M	
0402101010	탈지분유	176	대한민국 양허표의 부록 2-나-1의 제9항 참조	
0402101090	기타	176	대한민국 양허표의 부록 2-나-1의 제9항 참조	
0402109000	기타	176	대한민국 양허표의 부록 2-나-1의 제9항 참조	
0402211000	전지분유	176	대한민국 양허표의 부록 2-나-1의 제9항 참조	
0402219000	기타	176	대한민국 양허표의 부록 2-나-1의 제9항 참조	
0402290000	기타	176	대한민국 양허표의 부록 2-나-1의 제9항 참조	
0402911000	무당연유	89	대한민국 양허표의 부록 2-나-1의 제9항 참조	
0402919000	기타	89	대한민국 양허표의 부록 2-나-1의 제9항 참조	
0402991000	가당연유	89	대한민국 양허표의 부록 2-나-1의 제9항 참조	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0402999000	기타	89	대한민국 양허표의 부록 2-나-1의 제9항 참조	
0403101000	액상의 것	36	G	
0403102000	냉동한 것	36	G	
0403109000	기타	36	G	
0403901000	버터밀크	89	대한민국 양허표의 부록 2-나-1의 제9항 참조	
0403902000	응고유와 응고크림	36	G	
0403903000	케피어	36	G	
0403909000	기타 발효 또는 산성화된 밀크와 크림	36	G	
0404101010	유장분말	49.5	대한민국 양허표의 부록 2-나-1의 제10항 참조[2)]	
0404101010-	유장분말(사료용)	49.5	A	
0404101090	기타	49.5	대한민국 양허표의 부록 2-나-1의 제10항 참조[2)]	
0404101090-	유장(기타, 사료용)	49.5	A	
0404102110	(가) 유당을 제거한 것	49.5	대한민국 양허표의 부록 2-나-1의 제10항 참조[2)]	
0404102110-	변성유장(유당제거, 사료용)	49.5	A	
0404102120	(나) 무기질을 제거한 것	49.5	대한민국 양허표의 부록 2-나-1의 제10항 참조2)	
0404102120-	변성유장(무기질제거, 사료용)	49.5	A	
0404102130	(다) 유장농축 단백질	49.5	대한민국 양허표의 부록 2-나-1의 제10항 참조[2)]	
0404102130-	변성유장(유장농축단백질, 사료용)	49.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0404102190	(라) 기타	49.5	대한민국 양허표의 부록 2-나-1의 제10항 참조[2)]	
0404102190-	변성유장(기타/유당,단백질 또는 무기질의 전부 또는 일부 제거, 사료용)	49.5	A	
0404102900	(2) 기타	49.5	대한민국 양허표의 부록 2-나-1의 제10항 참조[2)]	
0404102900-	변성유장(기타,사료용)	49.5	A	
0404900000	2. 기타	36	G	
0405100000	1. 버터	89	대한민국 양허표의 부록 2-나-1의 제11항 참조	
0405200000	2. 데어리 스프레드	8	A	
0405900000	3. 기타	89	대한민국 양허표의 부록 2-나-1의 제11항 참조	
0406101000	신선한 치즈	36	대한민국 양허표의 부록 2-나-1의 제12항 참조	
0406102000	커드	36	G	
0406200000	갈았거나 분상으로 한 모든 종류의 치즈	36	대한민국 양허표의 부록 2-나-1의 제12항 참조	
0406300000	가공치즈(갈았거나 분상의 것을 제외한다)	36	대한민국 양허표의 부록 2-나-1의 제12항 참조	
0406400000	블루바인 치즈	36	G	
0406900000	기타 치즈	36	대한민국 양허표의 부록 2-나-1의 제12항 참조[3)]	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0406900000-	치즈(체다)	36	대한민국 양허표의 부록 2-나-1의 제12항 참조	
0407001010	종란	27	G	
0407001090	기타	27	H	
0407009000	기타	27	G	
0408110000	건조한 것	27	M	
0408190000	기타	27	M	
0408910000	건조한 것	27	G	
0408991000	닭의 것	41.6	H	
0408999000	기타	27	G	
0409000000	천연꿀	243% or 1,864/kg	대한민국 양허표의 부록 2-나-1의 제13항 참조	
0410001000	거북알	8	A	
0410002000	살랑갠 둥우리	8	A	
0410003000	로얄제리	8	G	
0410009000	기타	8	A	
0501000000	인모(가공하지 아니한 것에 한하며, 세척한 것인지 또는 세정한 것인지의 여부를 불문한다)와 그 웨이스트	3	A	
0502100000	돼지털·멧돼지털 및 그 웨이스트	3	A	
0502901000	오소리털	3	A	
0502902000	염소털	3	A	
0502909000	기타	3	A	
0503001010	정돈한 것	3	A	
0503001090	기타	3	A	
0503002000	2. 마모의 웨이스트	3	A	
0506901020	(2) 소의 것	9	A	
0506901090	(3) 기타	3	A	
0506902000	나. 골분	25.6	G	
0506909000	다. 기타	3	A	
0507101000	상아	8	A	
0507102000	서각	8	A	
0507109000	기타	8	A	
0507901110	전지	20	H	
0507901190	기타	20	H	
0507901200	녹각	20	H	
0507902010	귀갑과 귀판	8	A	
0507902020	고래수염과 그 털	8	C	
0507902030	천산갑	8	A	
0507902040	발굽과 발톱	8	A	
0507902090	기타	8	A	
0508001000	산호	8	A	
0508002010	진주패각	8	A	
0508002020	청패각(전복)	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0508002030	첩패각과 지첩패각	8	A	
0508002040	아광패각(소라)	8	A	
0508002050	트로커스 패각	8	A	
0508002060	아고야 패각	8	A	
0508002070	민물패각(메가로나이아스네보사, 앰브레마프리카타, 콰드루라 콰드루라종)	8	A	
0508002090	기타	8	A	
0508009000	기타	8	A	
0509000000	동물성의 해면	8	A	
0510001000	용연향	8	A	
0510002000	해리향	8	A	
0510003000	사향	8	A	
0510004000	우황	8	A	
0510005000	오령지	8	A	
0510009010	췌장	8	A	
0510009020	담즙	8	A	
0510009030	합개	8	A	
0510009090	기타	8	A	
0511100000	1. 소의 정액	0	K	
0511911010	브라인 슈림프알	8	A	
0511911090	기타	8	A	
0511912000	(2) 어류의 웨이스트	5	C	
0511919000	(3) 기타	8	G	
0511991000	(1) 동물의 피	8	A	
0511992010	돼지정액	0	K	
0511992090	기타	0	K	
0511993010	소의 것	18	A	
0511993020	돼지의 것	18	A	
0511993090	기타	0	K	
0511994000	(4) 동물의 건과 근	18	G	
0511999010	잠종	18	A	
0511999020	누에번데기	8	A	
0511999030	동물의 사체(제3류 물품의 사체를 제외한다)	8	A	
0511999040	원피의 페어링 및 이와 유사한 웨이스트	8	A	
0511999090	기타	8	A	
0601101000	튜립의 것	8	A	
0601102000	백합의 것	8	A	
0601103000	다리아의 것	8	A	
0601104000	히아신스의 것	8	A	
0601105000	글라디올러스의 것	8	A	
0601106000	아이리스의 것	8	A	
0601107000	후리지아의 것	8	A	
0601108000	수선의 것	8	A	
0601109000	기타	8	A	
0601201000	튜립의 것	8	A	
0601202000	백합의 것	8	A	
0601203000	다리아의 것	8	A	
0601204000	히아신스의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0601205000	글라디올러스의 것	8	A	
0601206000	치커리와 치커리 뿌리	8	A	
0601207000	아이리스의 것	8	A	
0601208000	후리지아의 것	8	A	
0601209010	수선의 것	8	A	
0601209090	기타	8	A	
0602101000	과수의 것	8	A	
0602109000	기타	8	G	
0602201000	사과나무	18	A	
0602202000	배나무	18	A	
0602203000	복숭아나무	18	A	
0602204000	포도나무	8	A	
0602205000	감나무	8	A	
0602206000	귤나무	18	A	
0602207010	밤나무	8	G	
0602207020	호도나무	8	G	
0602207030	잣나무	8	G	
0602209000	기타	8	G	
0602300000	3. 철쭉속의 식물 및 진달래(접목한 것인지의 여부를 불문한다)	8	G	
0602400000	4. 장미(접목한 것인지의 여부를 불문한다)	8	A	
0602901010	난초	8	A	
0602901020	카네이션	8	A	
0602901030	구즈마니아	8	A	
0602901040	안개초	8	A	
0602901050	국화	8	A	
0602901060	선인장류	8	A	
0602901090	기타	8	A	
0602902011	분재용	8	G	
0602902019	기타	8	G	
0602902020	낙엽송	8	G	
0602902030	삼나무	8	G	
0602902040	편백	8	G	
0602902050	리기테다	8	G	
0602902061	분재용	8	G	
0602902069	기타	8	G	
0602902071	분재용	8	G	
0504001010	소의 것	27	H	
0504001090	기타	27	M	
0504002000	방광	27	G	
0504003000	위	27	H	
0505100000	1. 솜털 및 충전재용 깃털	3	D	
0505901000	가. 우모분	5	A	
0505909000	나. 기타	5	D	
0506100000	1. 골소와 뼈(산처리한 것에 한한다)	3	A	
0506901010	(1) 호랑이의 것	3	A	
0602902079	기타	8	G	
0602902081	분재용	8	G	
0602902089	기타	8	G	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0602902091	분재용	8	G	
0602902099	기타	8	G	
0602909010	목단	8	G	
0602909020	동백	8	G	
0602909030	뽕나무	18	A	
0602909040	버섯의 종균	8	A	
0602909090	기타	8	A	
0603101000	카네이션	25	A	
0603102000	국화	25	A	
0603103000	튜립	25	A	
0603104000	글라디올러스	25	A	
0603105000	백합	25	A	
0603106000	장미	25	A	
0603107000	양란	25	A	
0603108000	안개초	25	A	
0603109000	기타	25	G	
0603900000	기타	25	G	
0604100000	이끼와 지의	8	G	
0604911010	은행잎	8	G	
0604911090	기타	8	G	
0604919000	기타	8	A	
0604990000	기타	8	A	
0701100000	1. 종자용	304	G	
0701900000	2. 기타	304	대한민국 양허표의 부록 2-나-1의 제14항 참조[4]	
0701900000-	감자(칩용)	304	U	
0702000000	토마토(신선 또는 냉장한 것에 한한다)	45	F	
0703101000	가. 양파	135% or 180/kg	H	부속서 3-가 참조
0703102000	나. 쪽파	27	A	
0703201000	탈피한 것	360% or 1,800/kg	H	부속서 3-가 참조
0703209000	기타	360% or 1,800/kg	H	부속서 3-가 참조
0703901000	리크	27	A	
0703909000	기타	27	A	
0704100000	꽃양배추 및 결구된 브로콜리	27	D	
0704200000	방울다다기 양배추	27	G	
0704901000	양배추	27	A	
0704902000	배추	27	D	
0704909000	기타	27	A	
0705110000	결구상치	45	G	
0705190000	기타	45	G	
0705210000	위트루우프치커리(시코리엄-인티버스변종, 포리오섬)	8	A	
0705290000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0706101000	가. 당근	30% or 134won/kg	D	
0706102000	나. 순무	27	A	
0706901000	무	30	G	
0706902000	고추냉이와 겨자무	27	A	
0706909000	기타	27	D	
0707000000	오이류(신선 또는 냉장한 것에 한한다)	27	A	
0708100000	완두(피섬 새티범)	27	D	
0708200000	콩(비그나종·파세러스종)	27	D	
0708900000	기타 채두류	27	D	
0709100000	1. 구상(球狀)의 양엉겅퀴	27	G	
0709200000	2. 아스파라거스	27	A	
0709300000	3. 가지(에그플랜트)	27	A	
0709400000	4. 샐러리(미나리의 속)(샐러리악은 제외한다)	27	A	
0709517000	양송이 버섯	30	G	
0709519000	기타	30	G	
0709520000	송로	27	G	
0709591000	송이버섯	30	G	
0709592000	표고버섯	45% or ₩1,625/kg	H	
0709593000	영지버섯	30	G	
0709594000	느타리버섯	30	G	
0709595000	팽이버섯	30	G	
0709599000	기타	30	G	
0709601000	단고추(벨타입에 한한다)	270% or 6,210/kg	H	부속서 3-가 참조
0709609000	기타	270% or 6,210/kg	H	부속서 3-가 참조
0709700000	7. 시금치류	27	A	
0709901000	고사리	30	G	
0709902000	고비	27	G	
0709903000	호박	27	A	
0709909000	기타	27	G	
0710100000	감자	27	D	
0710210000	완두(피섬 새티범)	27	D	
0710220000	콩(비그나종·파세러스종)	27	D	
0710290000	기타	27	D	
0710300000	시금치류	27	A	
0710400000	스위트 콘	30	D	
0710801000	양파	27	M	
0710802000	마늘	27	H	
0710803000	죽순	27	G	
0710804000	당근	27	D	
0710805000	고사리	30	G	
0710806000	송이버섯	27	M	
0710807000	고추류(캐프시컴속 또는 피멘타속의 열매)	27	H	
0710809000	기타	27	A	
0710900000	채소류의 혼합물	27	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0711200000	올리브	27	A	
0711300000	케이퍼	27	A	
0711400000	오이류	30	G	
0711510000	아가리쿠스속의 버섯	30	G	
0711591000	송로	27	G	
0711599000	기타	30	G	
0711901000	마늘	360% or 1,800/kg	H	부속서 3-가 참조
0711903000	죽순	27	G	
0711904000	당근	30	G	
0711905010	고사리	30	M	
0711905020	고비	27	G	
0711905091	고추류	270% or 6,210/kg	H	부속서 3-가 참조
0711905099	기타	27	A	
0711909000	채소류의 혼합물	27	A	
0712200000	1. 양파	135% or 180/kg	H	부속서 3-가 참조
0712311000	(1) 양송이 버섯	30	G	
0712319000	(2) 기타	30% or 1,218won/kg	D	
0712320000	나. 목이버섯(아우리쿨라리아종)	30% or 1,218won/kg	G	
0712330000	다. 젤리균류(트레멜라종)	30% or 1,218won/kg	G	
0712391010	(가) 송이버섯	30	M	
0712391020	(나) 표고버섯	45% or ₩1,625/kg	H	
0712391030	(다) 영지버섯	30% or 842won/kg	G	
0712391040	(라) 느타리버섯	30	G	
0712391050	(마) 팽이버섯	30	G	
0712391090	(바) 기타	30% or 1,218won/kg	D	
0712392000	(2) 송로	27	G	
0712901000	가. 마늘	360% or 1,800/kg	H	부속서 3-가 참조
0712902010	(1) 고사리	30% or 1,807won/kg	G	
0712902020	(2) 무	30	F	
0712902030	(3) 파	30% or 1,159won/kg	F	
0712902040	(4) 당근	30% or 864won/kg	G	
0712902050	(5) 호박	30	G	
0712902060	(6) 양배추	30	G	
0712902070	(7) 토란줄기	30	G	
0712902080	(8) 고구마줄기	30	F	
0712902091	(가) 단옥수수(종자용)	370	D	
0712902092	(나) 단옥수수(기타)	370	D	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0712902093	(다) 감자	27	D	
0712902094	(라) 고비	30% or 1,446won/kg	G	
0712902099	(마) 기타	30	F	
0712909000	다. 채소류의 혼합물	27	A	
0713101000	종자용	27	D	
0713102000	완두(사료용)	27	A	
0713109000	기타	27	G	
0713200000	이집트 콩(가반조스)	27	G	
0713311000	종자용	607.5	D	
0713319000	기타	607.5	H	부속서 3-가 참조
0713321000	종자용	420.8	D	
0713329000	기타	420.8	H	부속서 3-가 참조
0713331000	종자용	27	D	
0713339000	기타	27	G	
0713390000	기타	27	F	
0713400000	렌즈콩	27	G	
0713500000	잠두(비시아 파바변종, 메저) 및 말먹이용의 잠두(비시아 파바변종, 에퀴나와 비시아 파바변종, 미나)	27	D	
0713900000	기타	27	D	
0714101000	가. 신선한 것	887.4	D	
0714102010	(1) 칩	887.4	G	
0714102020	(2) 펠리트	887.4	G	
0714102090	(3) 기타	887.4	D	
0714103000	다. 냉장한 것	887.4	D	
0714104000	라. 냉동한 것	45	D	
0714201000	가. 신선한 것	385.0% or 338/kg	G	부속서 3-가 참조
0714202000	나. 건조한 것	385	G	부속서 3-가 참조
0714203000	다. 냉장한 것	385	G	부속서 3-가 참조
0714204000	라. 냉동한 것	45	G	
0714209000	마. 기타	385	G	부속서 3-가 참조
0714901010	(1)냉동한 것	45	G	
0714901090	(2) 기타	18	G	
0714909010	(1) 냉동한 것	45	D	
0714909090	(2) 기타	385	G	부속서 3-가 참조
0801110000	말린 것	30	A	
0801190000	기타	30	A	
0801210000	탈각하지 아니한 것	30	A	
0801220000	탈각한 것	30	A	
0801310000	탈각하지 아니한 것	8	A	
0801320000	탈각한 것	8	A	
0802110000	탈각하지 아니한 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0802120000	탈각한 것	8	A	
0802210000	탈각하지 아니한 것	8	F	
0802220000	탈각한 것	8	G	
0802310000	탈각하지 아니한 것	45	H	
0802320000	탈각한 것	30	E	
0802401000	탈각하지 아니한 것	219.4% or 1,470/kg	H	
0802402000	탈각한 것	219.4% or 1,470/kg	H	
0802500000	5. 피스타치오	30	A	
0802901010	탈각하지 아니한 것	566.8% or 2,664/kg	H	
0802901020	탈각한 것	566.8% or 2,664/kg	H	
0802902010	탈각하지 아니한 것	27.0% or 803/kg	G	
0802902020	탈각한 것	27.0% or 803/kg	G	
0802909000	다. 기타	30	F	
0803000000	바나나(플랜틴을 포함하며, 신선 또는 건조한 것에 한한다)	40	D	
0804100000	1. 대추야자	30	G	
0804200000	2. 무화과	30	F	
0804300000	3. 파인애플	30	G	
0804400000	4. 애버카도우	30	B	
0804501000	과아버	30	D	
0804502000	맹고	30	G	
0804503000	맹고스틴	30	G	
0805100000	오렌지	50	대한민국 양허표의 부록 2-나-1의 제15항 참조	
0805201000	감귤	144	H	
0805209000	기타	144	H	
0805400000	그레이프프루트	30	D	
0805501000	레몬(시트리스리몬 · 시트리스 리머늄)	30	B	
0805502010	시트리스 오란티폴리아	30	G	
0805502020	시트리스 라티폴리아	144	A	
0805900000	기타	144	H	
0806100000	1. 신선한 것	45	V	
0806200000	2. 건조한 것	21	A	
0807110000	수박	45	M	
0807190000	기타	45	M	
0807200000	2. 포포우(파파야)	30	A	
0808100000	사과	45	G[5)]	부속서 3-가 참조
0808100000-	사과(후지 품종)	45	P	부속서 3-가 참조
0808201000	배	45	G[6)]	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0808201000-	배(동양배 품종)(신선)	45	P	
0808202000	마르멜로	45	A	
0809100000	1. 살구	45	F	
0809200000	2. 버찌	24	A	
0809300000	3. 복숭아(넥터린을 포함한다)	45	G	
0809401000	가. 자두	45	G	
0809402000	나. 슬로우	45	A	
0810100000	초본류 딸기	45	L	
0810200000	나무딸기·검은나무딸기·오디·로간베리	45	M	
0810300000	흑색·백색 또는 적색의 커런트와 구즈베리	45	G	
0810400000	크랜베리·빌베리와 기타 박시니엄종의 과실	45	G	
0810500000	키위프루트	45	H	
0810600000	두리언	45	A	
0810901000	감	50	G	
0810902000	단감	45	G	
0810903000	대추	611.5% or 5,800/kg	M	
0810905000	매실	50	G	
0810909000	기타	45	G	
0811100000	초본류 딸기	30	D	
0811200000	나무딸기·검은나무딸기·오디·로간베리와 흑색·백색 또는 적색의 커런트 및 구즈베리	30	D	
0811901000	밤	30	H	
0811902000	대추	30	M	
0811903000	잣	30	H	
0811909000	기타	30	F	
0812100000	버찌	30	A	
0812901000	초본류 딸기	30	G	
0812909000	기타	30	A	
0813100000	1. 살구	45	A	
0813200000	2. 프룬	18	B	
0813300000	3. 사과	45	G	
0813401000	감	50	G	
0813402000	대추	611.5% or 5,800/kg	M	
0813409000	기타	45	A	
0813500000	5. 이 류의 견과류 또는 건조한 과실의 혼합물	45	A	
0814001000	감귤류의 껍질	30	A	
0814002000	멜론의 껍질(수박을 포함한다)	30	A	
0901110000	가. 카페인을 제거하지 아니한 것	2	A	
0901120000	나. 카페인을 제거한 것	2	A	
0901210000	카페인을 제거하지 아니한 것	8	D	
0901220000	카페인을 제거한 것	8	D	
0901901000	가. 커피의 각과 피	3	A	
0901902000	나. 커피를 함유한 커피대용물	8	D	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
0902100000	녹차(발효하지 아니한 것) (내용량이 3킬로그램 이하로 포장된 것)	513.6	H	부속서 3-가 참조
0902200000	기타 녹차(발효하지 아니한 것)	513.6	H	부속서 3-가 참조
0902300000	홍차(발효차)와 부분발효차(내용량이 3킬로그램 이하로 포장된 것)	40	D	
0902400000	기타 홍차(발효차)와 기타 부분발효차	40	D	
0903000000	마태	25	D	
0904110000	파쇄 또는 분쇄하지 아니한 것	8	A	
0904120000	파쇄 또는 분쇄한 것	8	A	
0904201000	파쇄 또는 분쇄하지 아니한 것	270% or 6,210/kg	H	부속서 3-가 참조
0904202000	파쇄 또는 분쇄한 것	270% or 6,210/kg	H	부속서 3-가 참조
0905000000	바닐라두	8	A	
0906101000	계피	8	A	
0906102000	계피나무 꽃	8	A	
0906201000	계피	8	A	
0906202000	계피나무의 꽃	8	A	
0907000000	정향(과실·꽃 및 화경에 한한다)	8	A	
0908100000	육두구	8	A	
0908200000	메이스	8	A	
0908300000	소두구(백두구)	8	A	
0909100000	아니스 또는 대회향의 씨	8	A	
0909200000	코리앤더의 씨	8	A	
0909300000	커민의 씨	8	A	
0909400000	캐러웨이씨	8	A	
0909500000	회향의 씨와 쥬니퍼의 열매	8	A	
0910100000	1. 생강	377.3% or 931/kg	H	부속서 3-가 참조
0910200000	2. 샤프란	8	A	
0910300000	3. 심황(강황)	8	A	
0910400000	4. 타임 및 월계수의 잎	8	A	
0910500000	5. 카레	8	A	
0910910000	혼합물(제9류 주1 "나"에 규정한 것)	8	A	
0910990000	기타	8	A	
1001100000	1. 듀럼종의 밀	3	A	
1001901000	가. 메슬린	3	A	
1001909010	종자용	1.8	A	
1001909020	사료용	1.8	A	
1001909030	제분용	1.8	A	
1001909090	기타	1.8	A	
1002001000	종자용	108.7	D	
1002009000	기타	3	A	
1003001000	1. 맥주맥	513	대한민국 양허표의 부록 2-나-1의 제17항 참조	부속서 3-가 참조

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1003009010	겉보리	324% or 326/kg	대한민국 양허표의 부록 2-나-1의 제16항 참조	부속서 3-가 참조
1003009020	쌀보리	299.7% or 361/kg	대한민국 양허표의 부록 2-나-1의 제16항 참조	부속서 3-가 참조
1003009090	기타	299.7	G	
1004001000	종자용	554.8	D	
1004009000	기타	3	A	
1005100000	1. 종자용	328	D	
1005901000	사료용	328	A	
1005902000	팝콘	630	F	부속서 3-가 참조
1005909000	기타	328	F	부속서 3-가 참조
1006100000	벼	-	Y	
1006201000	메현미	-	Y	
1006202000	찰현미	-	Y	
1006301000	멥쌀	-	Y	
1006302000	찹쌀	-	Y	
1006400000	쇄미	-	Y	
1007001000	종자용	779.4	G	
1007009000	기타	3	A	
1008100000	메밀	256.1	H	부속서 3-가 참조
1008201010	종자용	18	D	
1008201090	기타	3	A	
1008209000	기타	3	A	
1008300000	카나리시드	3	A	
1008900000	기타 곡물	800.3	H	부속서 3-가 참조
1101001000	밀가루	4.2	D	
1101002000	메슬린가루	5	A	
1102100000	호밀가루	5	A	
1102200000	옥수수가루	5	A	
1102300000	쌀가루	-	Y	
1102901000	보리가루	260	G	
1102909000	기타	800.3	H	부속서 3-가 참조
1103110000	밀의 것	288.2	G	
1103130000	옥수수의 것	162.9	G	
1103191000	보리의 것	260	G	
1103192000	귀리의 것	554.8	D	
1103193000	쌀의 것	-	Y	
1103199000	기타	800.3	D	
1103201000	밀의 것	288.2	G	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1103202000	쌀의 것	-	Y	
1103203000	보리의 것	260	G	
1103209000	기타	800.3	H	부속서 3-가 참조
1104120000	귀리의 것	554.8	D	
1104191000	쌀의 것	-	Y	
1104192000	보리의 것	233	G	
1104199000	기타	800.3	H	부속서 3-가 참조
1104220000	귀리의 것	554.8	D	
1104230000	옥수수의 것	167	G	
1104291000	율무의 것	800.3	H	부속서 3-가 참조
1104292000	보리의 것	126	G	
1104299000	기타의 것	800.3	H	부속서 3-가 참조
1104301000	쌀의 것	5	G	
1104309000	기타	5	A	
1105100000	분·조분과 분말	304	G	부속서 3-가 참조
1105200000	플레이크·입(粒) 및 펠리트	304	G	부속서 3-가 참조
1106100000	건조한 채두류의 것(제0713호의 것)	8	D	
1106201000	칡뿌리의 것	8	D	
1106209000	기타	8	D	
1106300000	제8류 물품의 것	8	A	
1107100000	볶지 아니한 것	269	대한민국 양허표의 부록 2-나-1의 제17항 참조	부속서 3-가 참조
1107201000	훈연한 것	269	G	
1107209000	기타	27	D	
1108110000	밀의 것	50.9	G	
1108120000	옥수수의 것	226	대한민국 양허표의 부록 2-나-1의 제18항 참조	부속서 3-가 참조
1108130000	감자의 것	455	H	부속서 3-가 참조
1108140000	매니옥(카사바)의 것	455	H	부속서 3-가 참조
1108191000	고구마의 것	241.2	H	부속서 3-가 참조
1108199000	기타	800.3	H	부속서 3-가 참조
1108200000	이눌린	800.3	D	
1109000000	밀의 글루텐(건조한 것인지의 여부를 불문한다)	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1201001000	채유 및 탈지대두박용	487% or 956/kg	A	
1201009000	기타	487% or 956/kg	대한민국 양허표의 부록 2-나-1의 제19항 참조[7]	
1201009000-	대두(장류박용, 간장 원료)	487% or 956/kg	A	
1202100000	탈각하지 아니한 것	230.5	H	부속서 3-가 참조
1202200000	탈각한 것(파쇄한 것인지의 여부를 불문한다)	230.5	H	부속서 3-가 참조
1203000000	코프라	3	A	
1204000000	아마인(파쇄한 것인지의 여부를 불문한다)	3	A	
1205100000	저에루크산 유채(레이프 또는 콜자)씨	10	A	
1205900000	기타	10	A	
1206000000	해바라기씨(파쇄한 것인지의 여부를 불문한다)	25	B	
1207100000	1. 팜넛과 핵	3	A	
1207200000	2. 면실	3	A	
1207300000	3. 피마자	3	A	
1207400000	4. 참깨	630% or 6,660/kg	H	부속서 3-가 참조
1207500000	5. 겨자씨	3	A	
1207600000	6. 잇꽃씨	3	A	
1207910000	가. 양귀비씨	3	A	
1207991000	(1) 들깨	40% or 410won/kg	G	
1207992000	(2) 시어넛(캐리트넛)	3	A	
1207999000	(3) 기타	3	A	
1208100000	1. 대두의 것	3	A	
1208900000	2. 기타	3	A	
1209100000	1. 사탕무 종자	0	K	
1209210000	가. 루산(알팔파) 종자	0	K	
1209220000	나. 클로버(트리폴리엄속) 종자	0	K	
1209230000	다. 페스큐 종자	0	K	
1209240000	라. 켄터키블루그래스(포아프래텐시스) 종자	0	K	
1209250000	마. 라이그래스 종자(로오리엄 멀티플로럼 램·로오리엄 페레네)	0	K	
1209260000	바. 티모디그래스 종자	0	K	
1209291000	루핀종자	0	K	
1209292000	수단그라스 종자	0	K	
1209293000	오차드그라스 종자	0	K	
1209299000	기타	0	K	
1209300000	3. 화초용 초본식물의 종자	0	K	
1209911010	양파 종자	0	K	
1209911090	기타	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1209912000	무 종자	0	K	
1209919000	기타	0	K	
1209991010	참나무	0	K	
1209991090	기타	0	K	
1209992000	과수목의 종자	0	K	
1209993000	연초종자	0	K	
1209994000	잔디종자	0	K	
1209999000	기타	0	K	
1210100000	호프(분쇄한 것, 분상 또는 펠리트 상의 것을 제외한다)	30	G	
1210201000	호프	30	D	
1210202000	루플린	30	A	
1211100000	1. 감초	8	A	
1211201100	수삼	222.8	대한민국 양허표의 부록 2-나-1의 제20항 참조	부속서 3-가 참조
1211201210	본삼	222.8	대한민국 양허표의 부록 2-나-1의 제20항 참조	부속서 3-가 참조
1211201220	미삼	222.8	대한민국 양허표의 부록 2-나-1의 제20항 참조	부속서 3-가 참조
1211201240	잡삼	222.8	대한민국 양허표의 부록 2-나-1의 제20항 참조	부속서 3-가 참조
1211201310	본삼	754.3	O	부속서 3-가 참조
1211201320	미삼	754.3	O	부속서 3-가 참조
1211201330	잡삼	754.3	O	부속서 3-가 참조
1211202110	분	18	H	
1211202120	타브렛 또는 캡슐	18	G	
1211202190	기타	18	H	
1211202210	분	754.3	H	부속서 3-가 참조
1211202220	타브렛 또는 캡슐	754.3	H	부속서 3-가 참조
1211202290	기타	754.3	H	부속서 3-가 참조
1211209100	인삼잎 및 줄기	754.3	H	부속서 3-가 참조

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1211209200	종자	754.3	H	부속서 3-가 참조
1211209900	기타	754.3	H	부속서 3-가 참조
1211300000	3. 코카잎	8	A	
1211400000	4. 양귀비줄기	8	A	
1211901000	부자	8	A	
1211902000	황련	8	A	
1211903000	원지	8	A	
1211904000	패모	8	A	
1211905000	두충	8	A	
1211909010	사인	8	A	
1211909020	산조인	8	A	
1211909030	사군자	8	A	
1211909040	용안육	8	A	
1211909050	산사자	8	A	
1211909060	연자육	8	A	
1211909070	박하	8	A	
1211909080	초피	8	D	
1211909090	기타	8	B	
1212100000	1. 로우커스트두(로우커스트두의 씨를 포함한다)	20	A	
1212201010	(1) 마른것	20	C	
1212201020	(2) 냉장한 것	20	C	
1212201030	(3) 냉동한 것	10	C	
1212201090	(4) 기타	20	C	
1212202010	(1) 건조한 것	20	G	
1212202020	(2) 염장한 것	20	D	
1212202030	(3) 냉장한 것	20	D	
1212202040	(4) 냉동한 것	45	D	
1212202090	(5) 기타	20	C	
1212203010	(1) 건조한 것	20	D	
1212203020	(2) 냉장한 것	20	C	
1212203030	(3) 냉동한 것	45	D	
1212203090	(4) 기타	20	C	
1212204010	(1) 신선한 것	20	C	
1212204020	(2) 냉장한 것	20	C	
1212204030	(3) 냉동한 것	45	D	
1212204090	(4) 기타	20	C	
1212205010	(1) 염장한 것	20	D	
1212205020	(2) 냉장한 것	20	C	
1212205030	(3) 냉동한 것	45	D	
1212205090	(4) 기타	20	C	
1212206010	(1) 냉동한 것	45	G	
1212206090	(2) 기타	20	F	
1212207011	(가) 냉동한 것	45	C	
1212207019	(나) 기타	20	C	
1212207021	(가) 냉동한 것	45	C	
1212207029	(나) 기타	20	C	
1212207031	(가) 냉동한 것	45	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1212207039	(나) 기타	20	C	
1212208011	(가) 냉동한 것	45	C	
1212208019	(나) 기타	20	C	
1212208021	(가) 냉동한 것	45	C	
1212208029	(나) 기타	20	C	
1212208031	(가) 냉동한 것	45	C	
1212208039	(나) 기타	20	C	
1212209011	(가) 냉동한 것	45	D	
1212209019	(나) 기타	20	D	
1212209091	(가) 냉동한 것	45	C	
1212209099	(나) 기타	20	C	
1212300000	3. 살구 · 복숭아(넥터린을 포함한다) 또는 자두의 핵	8	A	
1212910000	가. 사탕무	3	A	
1212991000	(1) 치커리뿌리(시코리엄 인티부스새티범 변종의 것으로서 볶지 아니한 것에 한한다)	8	A	
1212992000	(2) 구약구의 뿌리	8	A	
1212993000	(3) 화분	8	A	
1212994000	(4) 사탕수수	3	A	
1212999000	(5) 기타	8	A	
1213000000	곡물의 짚과 껍질(조제하지 아니한 것에 한하며, 절단·분쇄·압착 또는 펠리트상으로 한 것인지의 여부를 불문한다)	8	D	
1214100000	루우산(알팔파)의 조분과 펠리트	10	D	
1214901000	사료용 근채류	100.5	H	
1214909010	알팔파 베일	18	D	
1214909090	기타	100.5	대한민국 양허표의 부록 2-나-1의 제21항 참조	
1301101000	가. 셸락	3	A	
1301109000	나. 기타	3	A	
1301200000	2. 아라비아 검	3	A	
1301901000	가. 올레오레진	3	G	
1301909000	나. 기타	3	G	
1302110000	가. 아편	8	A	
1302120000	나. 감초의 것	8	A	
1302130000	다. 호프의 것	30	D	
1302140000	라. 재충국의 것 또는 로테논을 함유하는 식물뿌리의 것	8	A	
1302191110	인삼엑스	20	G	
1302191120	인삼엑스분	20	G	
1302191190	기타	20	G	
1302191210	홍삼엑스	754.3	H	부속서 3-가 참조
1302191220	홍삼엑스분	754.3	H	부속서 3-가 참조

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1302191290	기타	754.3	H	부속서 3-가 참조
1302191900	기타	20	G	
1302192000	(2) 캐슈넛셸액	8	A	
1302193000	(3) 생칠	8	D	
1302199010	알로에 액즙과 엑스	8	A	
1302199020	콜라엑스	8	A	
1302199091	바닐라 올레오레진 또는 바닐라 추출물	8	A	
1302199099	기타	8	D	
1302200000	2. 펙틴질·펙티닌산염 및 펙틴산염	8	A	
1302311000	실한천	8	D	
1302312000	분한천	8	D	
1302319000	기타	8	D	
1302320000	로우커스트두·로우커스트두의 씨 또는 구아의 씨로부터 얻은 점질물 및 디크너(변성가공한 것인지의 여부를 불문한다)	8	A	
1302390000	기타	8	A	
1401101000	맹종죽	8	D	
1401102000	청환죽	8	D	
1401109000	기타	8	D	
1401201000	쪼개거나 인발한 것	8	D	
1401209000	기타	8	D	
1401901000	침줄기껍질	8	D	
1401909000	기타	8	D	
1402000000	충전용으로 주로 사용되는 식물성 재료(예:케이폭·식물성 헤어 및 거머리말)(층상으로 한 것인지, 지지물을 사용하였는지의 여부를 불문한다)	3	G	
1403000000	비 또는 부러쉬용으로 주로 사용되는 식물성 재료(예:수수류·피아사바·카우치 그라스 및 이스탤리)(다발 또는 꾸러미 상태의 것인지의 여부를 불문한다)	3	G	
1404101000	오배자	3	G	
1404102000	아몬드 헐	3	G	
1404109000	기타	3	G	
1404200000	2. 면린터	3	A	
1404901000	가. 조각용으로 사용되는 종자·껍질 및 너트(예:상아야자)	3	G	
1404902010	저피	3	G	
1404902020	삼아피	3	G	
1404902090	기타	3	G	
1404903010	떡갈잎	5	D	
1404903020	멍개잎	5	D	
1404903090	기타	5	D	
1404909000	라. 기타	3	G	
1501001010	산가가 1이하인 것	3	A	
1501001090	기타	3	A	
1501002000	2. 가금지	3	A	
1502001010	산가가 2이하인 것	2	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1502001090	기타	2	A	
1502009000	2. 기타	3	A	
1503002000	라드유	3	A	
1503009000	기타	3	A	
1504101000	상어의 간유와 그 분획물	3	C	
1504109000	기타	3	C	
1504200000	2. 어류의 유지와 그 분획물(간유를 제외한다)	3	D	
1504301000	가. 경유와 그 분획물	3	A	
1504309000	나. 기타	3	C	
1505001000	1. 조상의 올그리스	3	A	
1505009000	2. 기타	3	A	
1506001000	우각유(牛脚油)와 그 분획물	3	A	
1506009000	기타	3	A	
1507100000	조유(검질을 제거한 것인지의 여부를 불문한다)	5.4	G	
1507901000	정제유	5.4	D	
1507909000	기타	8	G	
1508100000	조유	27	F	
1508901000	정제유	27	D	
1508909000	기타	27	D	
1509100000	버어진	8	D	
1509900000	기타	8	A	
1510000000	기타 올리브유와 그 분획물(올리브에서 얻어진 것으로서, 정제의 여부를 불문하며, 화학적으로 변성가공한 것을 제외하고, 이들의 유 또는 그 분획물이 제1509호의 유 또는 그 분획물과 혼합된 것을 포함한다)	8	D	
1511100000	1. 조유	3	A	
1511901000	팜올레인	2	A	
1511902000	팜스테아린	2	A	
1511909000	기타	2	A	
1512111000	(1) 해바라기씨유	10	D	
1512112000	(2) 잇꽃유	8	D	
1512191010	(가) 해바라기씨유	10	D	
1512191020	(나) 잇꽃유	8	A	
1512199010	(가) 해바라기씨유	10	D	
1512199020	(나) 잇꽃유	8	D	
1512210000	조유(고시폴을 제거한 것인지의 여부를 불문한다)	5.4	D	
1512291000	정제유	5.4	D	
1512299000	기타	8	D	
1513110000	조유	3	A	
1513191000	정제유	3	A	
1513199000	기타	3	A	
1513211000	팜핵유	5	A	
1513212000	바바수유	8	A	
1513291010	팜핵유	5	A	
1513291020	바바수유	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1513299000	기타	8	A	
1514110000	가. 조유	10	G	
1514191000	정제유	30	D	
1514199000	기타	30	D	
1514911000	(1) 기타 유채유(레이프유 또는 콜자유)	10	G	
1514912000	(2) 겨자유	30	A	
1514991010	기타 유채유(레이프유 또는 콜자유)	30	D	
1514991020	겨자유	30	A	
1514999000	기타	30	D	
1515110000	조유	8	D	
1515190000	기타	8	D	
1515210000	조유	8	D	
1515290000	기타	8	E	
1515300000	3. 피마자유와 그 분획물	8	D	
1515400000	4. 동유와 그 분획물	8	A	
1515500000	5. 참기름과 그 분획물	630% or 12,060/kg	H	부속서 3-가 참조
1515901000	가. 들기름과 그 분획물	36	M	
1515909010	미강유와 그 분획물	8	F	
1515909020	동백유와 그 분획물	8	D	
1515909030	호호버유와 그 분획물	8	D	
1515909090	기타	8	D	
1516101000	우지와 그 분획물	8	A	
1516102000	경유와 그 분획물	8	A	
1516109000	기타	8	A	
1516201010	낙화생유와 그 분획물	36	D	
1516201020	해바라기씨유와 그 분획물	36	D	
1516201030	유채유(채종유 또는 콜자유)와 그 분획물	36	D	
1516201040	들기름과 그 분획물	36	M	
1516201050	참기름과 그 분획물	36	M	
1516202010	야자수와 그 분획물	8	A	
1516202020	팜유와 그 분획물	8	A	
1516202030	옥수수유와 그 분획물	8	D	
1516202040	면실유와 그 분획물	8	D	
1516202050	대두유와 그 분획물	8	F	
1516202090	기타	8	D	
1517100000	마가린(액상마가린을 제외한다)	8	D	
1517901000	이미테이션라드	8	A	
1517902000	쇼트닝	8	D	
1517909000	기타	8	D	
1518001000	탈수피마자유	8	D	
1518002000	에폭시화한 대두유	8	D	
1518009000	기타	8	D	
1520000000	글리세롤(조상의 것에 한한다), 글리세롤 수 및 글리세롤 폐액	8	A	
1521101000	카나버 왁스	8	A	
1521102000	팜왁스	8	A	
1521109000	기타	8	A	
1521901000	경납	8	C	
1521902000	밀납	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1521909000	기타	8	A	
1522001010	천연의 것	8	A	
1522001090	기타	8	A	
1522009000	기타	8	A	
1601001000	소시지	18	D	
1601009000	기타	30	Q	
1602100000	균질화한 조제품	30	H	
1602201000	밀폐용기에 넣은 것	30	G	
1602209000	기타	30	G	
1602311000	밀폐용기에 넣은 것	30	G	
1602319000	기타	30	F	
1602321010	삼계탕	30	G	
1602321090	기타	30	G	
1602329000	기타	30	G	
1602391000	밀폐용기에 넣은 것	30	M	
1602399000	기타	30	M	
1602411000	밀폐용기에 넣은 것	30	Q	
1602419000	기타	27	Q	
1602421000	밀폐용기에 넣은 것	30	Q	
1602429000	기타	27	Q	
1602491000	밀폐용기에 넣은 것	30	Q	
1602499000	기타	27	Q	
1602501000	밀폐용기에 넣은 것	72	H	
1602509000	기타	72	H	
1602901000	밀폐용기에 넣은 것	30	H	
1602909000	기타	30	H	
1603001000	육 엑스	30	M	
1603002000	육즙	30	H	
1603003000	어류의 엑스	30	C	
1603004000	어류의 즙	30	C	
1603009000	기타	30	C	
1604111000	밀폐용기에 넣은 것	20	D	
1604119000	기타	20	C	
1604121000	밀폐용기에 넣은 것	20	C	
1604129000	기타	20	C	
1604131000	밀폐용기에 넣은 것	20	C	
1604139000	기타	20	C	
1604141011	기름담근 것	20	G	
1604141012	보일드한 것	20	G	
1604141019	기타	20	G	
1604141021	기름담근 것	20	G	
1604141022	보일드한 것	20	G	
1604141029	기타	20	G	
1604141031	기름담근 것	20	G	
1604141032	보일드한 것	20	G	
1604141039	기타	20	G	
1604149000	기타	20	G	
1604151000	밀폐용기에 넣은 것	20	C	
1604159000	기타	20	C	
1604161000	밀폐용기에 넣은 것	20	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1604169000	기타	20	C	
1604191010	꽁치	20	G	
1604191020	전갱이	20	C	
1604191030	뱀장어	20	C	
1604191090	기타	20	C	
1604199010	쥐치포	20	C	
1604199090	기타	20	C	
1604201000	생선 페이스트	20	C	
1604202000	생선 마리네이드	20	C	
1604203000	생선소시지	20	C	
1604204010	게맛의 것	20	C	
1604204090	기타	20	C	
1604209000	기타	20	C	
1604301000	캐비아	20	A	
1604302000	캐비아 대용물	20	C	
1605101010	밀폐용기에 넣은 것	20	C	
1605101020	훈제한 것(밀폐용기에 넣은 것을 제외한다)	20	C	
1605101090	기타	20	C	
1605109000	기타	20	C	
1605201000	밀폐용기에 넣은 것	20	C	
1605209010	훈제한 것	20	C	
1605209020	브레드한 것	20	C	
1605209090	기타	20	D	
1605301000	밀폐용기에 넣은 것	20	C	
1605309000	기타	20	C	
1605401000	밀폐용기에 넣은 것	20	C	
1605409000	기타	20	C	
1605901010	굴	20	A	
1605901020	홍합	20	C	
1605901030	바지락	20	C	
1605901040	새조개	20	C	
1605901070	골뱅이	20	C	
1605901080	오징어	20	C	
1605901091	전복	20	C	
1605901099	기타	20	C	
1605902010	오징어	20	G	
1605902020	골뱅이	20	C	
1605902030	새조개	20	C	
1605902090	기타	20	C	
1605909010	조미오징어	20	G	
1605909020	해삼	20	D	
1605909030	골뱅이	20	C	
1605909040	홍합	20	C	
1605909090	기타	20	C	
1701111000	당도가 98.5도 이하인 것	3	A	
1701112000	당도가 98.5도를 초과하는 것	3	A	
1701121000	당도가 98.5도 이하인 것	3	A	
1701122000	당도가 98.5도를 초과하는 것	3	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1701910000	향미 또는 착색재가 첨가된 것	50	N	부속서 3-가 참조
1701990000	기타	50	N	부속서 3-가 참조
1702111000	유당	49.5	D	
1702119000	유당시럽	20	G	
1702191000	유당	49.5	D	
1702199000	유당시럽	20	G	
1702201000	단풍당	8	D	
1702202000	단풍당시럽	8	D	
1702301000	포도당	8	D	
1702302000	포도당시럽	8	D	
1702401000	포도당	8	D	
1702402000	포도당시럽	8	D	
1702500000	5. 화학적으로 순수한 과당	8	F	
1702601000	과당	8	D	
1702602000	과당시럽	8	D	
1702901000	가. 인조꿀	243	G	
1702902000	나. 캐러멜당	8	D	
1702903000	다. 맥아당	8	D	
1702909000	라. 기타	8	F	
1703101000	주정제조용의 것	3	G	
1703109000	기타	3	D	
1703901000	주정 제조용의 것	3	G	
1703909000	기타	3	A	
1704100000	추잉껌(당으로 도포하였는지의 여부를 불문한다)	8	D	
1704901000	감초엑스(과자로 만들어진 것은 제외한다)	8	G	
1704902010	드롭프스	8	D	
1704902020	캐러멜	8	D	
1704902090	기타	8	D	
1704909000	기타	8	D	
1801001000	1. 볶지 아니한 것	2	A	
1801002000	2. 볶은 것	8	A	
1802001000	코코아두의 각과 피	8	A	
1802009000	기타	8	A	
1803100000	탈지하지 아니한 것	5	A	
1803200000	전부 또는 일부 탈지한 것	5	A	
1804000000	코코아 버터(지 또는 유)	5	A	
1805000000	코코아 분말(설탕 기타 감미료를 첨가한 것을 제외한다)	5	D	
1806100000	1. 코코아 분말(설탕 기타 감미료를 첨가한 것에 한한다)	8	D	
1806201000	가. 초코렛 및 초코렛과자	8	D	
1806209010	코코아 조제품(밀크분의 함유량이 50%이상의 것)	8	D	
1806209090	기타	8	D	
1806311000	(1) 초코렛 및 초코렛과자	8	D	
1806319000	(2) 기타	8	D	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1806321000	(1) 초코렛 및 초코렛과자	8	D	
1806329000	(2) 기타	8	D	
1806901000	가. 초코렛 및 초코렛과자	8	D	
1806902111	조제분유의 것	36	M	
1806902119	기타	40	M	
1806902191	오트밀의 것	8	A	
1806902199	기타	8	A	
1806902210	보리가루의 것	8	D	
1806902290	기타	-	Y	
1806902910	(가) 맥아엑스	30	D	
1806902920	(나) 제0401호 내지 제0404호에 해당하는 물품의 조제식료품	36	G	
1806902991	오트밀의 것	8	A	
1806902992	보리가루의 것	8	D	
1806902999	기타	-	Y	
1806903010	곡물 또는 곡물산품을 팽창 또는 볶아서 얻은 조제식료품	5.4	D	
1806903091	남알상의 쌀	8	G	
1806903099	기타	8	D	
1806909010	코코아 조제품(밀크분의 함유량이 100분의 50이상의 것)	8	D	
1806909090	기타	8	D	
1901101010	조제분유	36	대한민국 양허표의 부록 2-나-1의 제22항 참조	
1901101090	기타	40	대한민국 양허표의 부록 2-나-1의 제22항 참조	
1901109010	오트밀의 것	8	D	
1901109090	기타	8	G	
1901201000	쌀가루의 것	-	Y	
1901202000	보리가루의 것	8	D	
1901209000	기타	-	Y	
1901901000	가. 맥아엑스	30	D	
1901902000	나. 제0401호 내지 제0404호에 해당하는 물품의 조제식료품	36	G	
1901909010	오트밀	8	D	
1901909091	쌀가루의 것	-	Y	
1901909092	보리가루의 것	8	D	
1901909099	기타	-	Y	
1902111000	스파게티	8	D	
1902112000	마카로니	8	D	
1902119000	기타	8	D	
1902191000	국수	8	D	
1902192000	당면	45% or ₩355/kg	D	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
1902193000	냉면	8	D	
1902199000	기타	8	A	
1902200000	2. 속을 채운 파스타(조리한 것인지 기타의 방법으로 조제한 것인지의 여부를 불문한다)	8	A	
1902301010	라면	8	A	
1902301090	기타	8	A	
1902309000	기타	8	A	
1902400000	4. 쿠우스쿠우스	8	D	
1903001000	타피오카	8	D	
1903009000	기타	8	D	
1904101000	콘 플레이크	5.4	A	
1904102000	콘칩	5.4	A	
1904103000	퍼프드 라이스	5.4	D	
1904109000	기타	5.4	A	
1904201000	가. 무슬리 형태의 조제식료품의 것	45	D	
1904209000	나. 기타	5.4	A	
1904300000	3. 불거소맥	8	A	
1904901000	코코아를 함유하지 아니한 날알상의 쌀	50	G	
1904909000	기타	8	A	
1905100000	귀리빵	8	G	
1905200000	진저브레드 기타 이와 유사한 것	8	G	
1905310000	스위트 비스켓	8	D	
1905320000	와플과 웨이퍼	8	D	
1905400000	러스크·토우스트브레드 기타 이와 유사한 토우스트 물품	8	D	
1905901010	식빵	8	G	
1905901020	건빵	8	G	
1905901030	파이와 케이크	8	D	
1905901040	비스킷, 쿠키 및 크레커	8	D	
1905901050	미과	8	D	
1905901090	기타	8	D	
1905909010	제약용에 적합한 빈 캡슐	8	G	
1905909020	라이스 페이퍼	8	D	
1905909090	기타	8	D	
2001100000	1. 오이류	30	D	
2001901000	가. 과실과 견과류	30	A	
2001909010	쪽파	30	D	
2001909020	토마토	30	D	
2001909030	꽃양배추	30	D	
2001909040	스위트 콘	30	D	
2001909050	염교	30	D	
2001909060	마늘	30	G	
2001909070	양파	30	G	
2001909090	기타	30	D	
2002100000	1. 전체 또는 조각상의 토마토	8	A	
2002901000	가. 토마토페이스트(가용성 고형분이 100분의 24이상인 것에 한한다)	5	A	
2002909000	나. 기타	8	A	
2003104000	양송이 버섯	20	D	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2003109000	기타	20	F	
2003200000	송로	20	G	
2003901000	표고버섯	20	H	
2003902000	송이버섯	20	H	
2003909000	기타	20	F	
2004100000	감자	18	A	
2004901000	스위트 콘	30	D	
2004909000	기타	30	D	
2005101000	유아용 퓨레콘	20	D	
2005109000	기타	20	D	
2005201000	플레이크로 만든 감자크로켓	20	F	
2005209000	기타	20	D	
2005400000	완두(피셈 새티범)	20	D	
2005511000	녹두의 것	20	D	
2005512000	팥의 것	20	D	
2005519000	기타	20	D	
2005591000	녹두의 것	20	D	
2005592000	팥의 것	20	D	
2005599000	기타	20	D	
2005600000	아스파라거스	20	G	
2005700000	올리브	20	D	
2005800000	스위트 콘(쟈 메이스 변종, 카라타)	15	D	
2005901000	김치	20	D	
2005902000	죽순	20	G	
2005903000	사우어크라우트	20	D	
2005909000	기타	20	D	
2006001000	1. 마롱 글라세	30	H	
2006002000	2. 파인애플	30	D	
2006003000	3. 생강	30	D	
2006004000	4. 연뿌리	30	D	
2006005000	5. 완두(피셈 새티범)	20	D	
2006006010	탈각한 콩	20	D	
2006006090	기타	20	D	
2006007000	7. 아스파라거스	20	D	
2006008000	8. 올리브	20	D	
2006009010	가. 스위트콘(쟈메이스변종, 사카라타)	15	D	
2006009020	나. 죽순	20	F	
2006009030	다. 기타 채소의 것	20	D	
2006009090	라. 기타	30	D	
2007100000	균질화한 조제품	30	D	
2007911000	잼·과실젤리 및 마말레이드	30	G	
2007919000	기타	30	D	
2007991000	잼·과실젤리 및 마말레이드	30	G	
2007999000	기타	30	G	
2008111000	피넛 버터	50	G	
2008119000	기타	63.9	G	
2008191000	밤	50	H	
2008192000	코코넛	45	D	
2008199000	기타	45	G	
2008200000	파인애플	45	G	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2008300000	감귤류 과실	45	G	
2008400000	배	45	G	
2008500000	살구	45	D	
2008600000	버찌	45	G	
2008701000	설탕을 첨가한 밀폐용기의 것	50	G	
2008709000	기타	45	D	
2008800000	딸기	45	H	
2008910000	팜 하트	45	G	
2008921010	설탕을 첨가한 밀폐용기에 든것	50	D	
2008921090	기타	45	D	
2008922000	과실 샐러드	45	D	
2008929000	기타	45	D	
2008991000	포도	45	F	
2008992000	사과	45	F	
2008993000	팥콘	45	F	
2008999000	기타	45	G	
2009110000	냉동한 것	54	A	
2009120000	냉동하지 않은 것으로서 브릭스 값이 20을 초과하지 않는 것	54	D	
2009190000	기타	54	D	
2009210000	브릭스 값이 20을 초과하지 않는 것	30	G	
2009290000	기타	30	G	
2009311000	레몬쥬스	50	D	
2009312000	라임쥬스	50	D	
2009319000	기타	54	G	
2009391000	레몬쥬스	50	G	
2009392000	라임쥬스	50	D	
2009399000	기타	54	G	
2009410000	브릭스 값이 20을 초과하지 않는 것	50	D	
2009490000	기타	50	G	
2009500000	5. 토마토쥬스	30	D	
2009610000	브릭스 값이 30을 초과하지 않는 것	45	A	
2009690000	기타	45	A	
2009710000	브릭스 값이 20을 초과하지 않는 것	45	G	
2009790000	기타	45	F	
2009801010	복숭아쥬스	50	G	
2009801020	딸기 쥬스	50	G	
2009801090	기타	50	G[8)]	
2009801090-	크랜베리 주스	50	D	
2009801090-	자두쥬스	50	D	
2009802000	나. 채소쥬스	30	G	
2009901010	오렌지쥬스를 주기재로 한 것	50	M	
2009901020	사과쥬스를 주기재로 한 것	50	G	
2009901030	포도쥬스를 주기재로 한 것	50	M	
2009901090	기타	50	G	
2009902000	나. 채소의 것	30	D	
2009909000	다. 기타	50	G	
2101110000	엑스·에센스와 농축물	8	D	
2101121000	인스턴트 커피	8	D	
2101129010	밀크·크림 또는 대용물을 함유한 것	8	D	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2101129090	기타	8	D	
2101201000	설탕, 레몬 또는 대용물을 함유한 것	40	F	
2101209000	기타	40	G	
2101301000	보리의 것	8	D	
2101309000	기타	8	G	
2102101000	양조효모	8	D	
2102102000	증류효모	8	G	
2102103000	제빵효모	8	D	
2102104000	배양효모	8	G	
2102109000	기타	8	D	
2102201000	불활성 효모	8	D	
2102202000	누룩	8	G	
2102203010	정제상의 것	8	D	
2102203090	기타	8	D	
2102204010	정제상의 것	8	D	
2102204090	기타	8	D	
2102209000	기타	8	D	
2102300000	조제한 베이킹 파우더	8	G	
2103100000	간장	8	D	
2103201000	토마토 케찹	8	D	
2103202000	토마토 소스	45	D	
2103301000	겨자의 분과 조분	8	A	
2103302000	조제한 겨자	8	A	
2103901010	된장	8	G	
2103901020	춘장	8	G	
2103901030	고추장	45	D	
2103901090	기타	45	D	
2103909010	마요네스	8	G	
2103909020	인스탄트 카레	45	D	
2103909030	혼합조미료	45	D[9)]	
2103909030-	혼합조미료(고추, 마늘, 양파, 또는 생강의 함량이 20% 이상이거나 이들의 합이 40% 이상인 것)	45	H	
2103909040	메주	18% or ₩80/kg	G	
2103909090	기타	45	D[10)]	
2103909090-	혼합조미.조제품 기타(고추, 마늘, 양파, 또는 생강의 함량이 20% 이상이거나 이들의 합이 40% 이상인 것)	45	H	
2104101000	육류의 것	18	F	
2104102000	어류의 것	30	D	
2104103000	야채의 것	18	D	
2104109000	기타	18	D	
2104200000	균질화한 혼합조제식료품	30	D	
2105001010	코코아를 함유하지 아니한 것	8	F	
2105001090	기타	8	F	
2105009010	코코아를 함유하지 아니한 것	8	D	
2105009090	기타	8	D	
2106101000	두부	8	D	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2106109010	단백질 함량이 전중량의 100분의 48이상의 것	8	D	
2106109090	기타	8	D	
2106901010	콜라 베이스	8	B	
2106901020	과일향의 음료베이스	8	D	
2106901090	기타	8	D	
2106902000	나. 당시럽(향료나 착색제를 첨가한 것에 한한다)	8	D	
2106903011	인삼차	8	G	
2106903019	기타	8	A	
2106903021	홍삼차	754.3	G	
2106903029	기타	754.3	G	
2106904010	김	8	C	
2106904090	기타	8	D	
2106909010	(1)커피크리머	8	D	
2106909020	(2)버터를 기제로 한 조제품	8	F	
2106909030	(3)아이스크림 제조용 조제품	8	D	
2106909040	(4)자기소화효모 및 기타 효모엑스	8	D	
2106909050	(5)향미용 조제품	8	D	
2106909060	(6)도토리분	8	D	
2106909070	(7)알로에를 기제로 한 조제품	8	D	
2106909080	(8)음료제조용의 조제품(방향성 물질을 기제로 한 것을 제외하며, 알콜용량이 전용량의 100분의 0.5를 초과하는 것에 한한다)	30	D	
2106909091	로얄제리, 벌꿀조제품의 것	8	G	
2106909099	기타	8	D	
2201100000	1. 광수와 탄산수	8	D	
2201901000	얼음과 눈	8	G	
2201909000	기타	8	D	
2202101000	착색한 것	8	A	
2202109000	기타	8	A	
2202901000	인삼음료	8	D	
2202902000	과즙음료	9	G	
2202903000	식혜	8	G	
2202909000	기타	8	D	
2203000000	맥주	30	F	
2204100000	발포성 포도주	15	A	
2204211000	붉은 포도주	15	A	
2204212000	흰 포도주	15	A	
2204219000	기타	15	A	
2204291000	붉은 포도주	15	A	
2204292000	흰 포도주	15	A	
2204299000	기타	15	A	
2204300000	기타 포도즙	30	A	
2205100000	2리터 이하의 용기에 넣은 것	15	G	
2205900000	기타	15	G	
2206001010	사과주	15	A	
2206001020	배술	15	A	
2206001090	기타	15	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2206002010	청주	15	A	
2206002020	약주	15	A	
2206002030	탁주	15	A	
2206002090	기타	15	A	
2206009010	와인쿨러(제2009호 또는 제2202호의 물품을 첨가한 것에 말하며, 포도를 원료로 한 것을 포함한다)	15	A	
2206009090	기타	15	A	
2207101000	가. 조주정	10	H	
2207109010	주류제조용 발효주정	270	H	부속서 3-가 참조
2207109090	기타	30	D	
2207200000	2. 변성에틸알콜 및 기타 변성주정(알콜의 용량을 불문한다)	8	A	
2208201000	꼬냑	15	D	
2208209000	기타	15	D	
2208301000	스카시 위스키	20	D	
2208302000	버본 위스키	20	A	
2208303000	라이 위스키	20	D	
2208309000	기타	20	D	
2208400000	럼 및 태피아	20	D	
2208500000	진 및 제네바	20	D	
2208600000	보드카	20	D	
2208701000	인삼주	20	A	
2208702000	오가피주	20	G	
2208709000	기타	20	D	
2208901000	브랜디류(제2208.20호의 것은 제외한다)	20	G	
2208904000	소주	30	A	
2208906000	고량주	30	D	
2208907000	데낄라	20	D	
2208909000	기타	30	D	
2209001000	양조식초	8	D	
2209009000	기타	8	G	
2301101000	육 또는 설육의 분·조분 및 펠리트	9	F	
2301102000	수지박	5	A	
2301201000	어류의 분·조분 및 펠리트	5	D	
2301209000	기타	5	C	
2302100000	1. 옥수수의 것	5	A	
2302200000	2. 쌀의 것	5	A	
2302300000	3. 밀의 것	5	A	
2302400000	4. 기타 곡물의 것	5	A	
2302500000	5. 채두류의 것	5	A	
2303100000	1. 전분박과 이와 유사한 박류	0	K	
2303200000	2. 비트펄프·버개스 기타 설탕제조시에 생기는 웨이스트	5	A	
2303300000	3. 양조 또는 증류시에 생기는 박과 웨이스트	5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2304000000	대두유의 추출시에 얻어지는 오일-케이크 및 고형의 유박(분쇄한 것인지 또는 펠리트상의 것인지의 여부를 불문한다)	1.8	A	
2305000000	낙화생유의 추출시에 얻어지는 오일-케이크 및 고형의 유박(분쇄한 것인지 또는 펠리트상의 것인지의 여부를 불문한다)	5	A	
2306100000	1. 면실의 것	5	A	
2306200000	2. 아마인의 것	5	A	
2306300000	3. 해바라기씨의 것	5	A	
2306410000	저 에루크산 유채(레이프 또는 콜자)씨의 것	0	K	
2306490000	기타	0	K	
2306500000	5. 야자 또는 코프라의 것	5	A	
2306600000	6. 팜넛 또는 핵의 것	5	A	
2306700000	7. 옥수수 배(胚)의 것	5	A	
2306901000	참깨의 것	63% or 72/kg	G	
2306902000	들깨의 것	5	A	
2306909000	기타	5	A	
2307000000	포도주박과 생주석	5	A	
2308001000	도토리	5	G	
2308002000	마로니에 열매	5	G	
2308003000	면실피	5	A	
2308009000	기타	46.4	G	
2309100000	개 또는 고양이용 사료(소매용으로 한 것에 한한다)	5	A	
2309901010	양돈용의 것	4.2	A	
2309901020	양계용의 것	4.2	A	
2309901030	어류용의 것	5	A	
2309901040	축우용의 것	4.2	A	
2309901091	대용유의 것	71	G	
2309901099	기타	5	A	
2309902010	무기물 혹은 광물질을 주로한 것(미량 광물질을 주로한 것은 제외한다)	50.6	대한민국 양허표의 부록 2-나-1의 제23항 참조	
2309902020	향미제를 주로한 것	50.6	대한민국 양허표의 부록 2-나-1의 제23항 참조	
2309902091	'94.12.31 현재 수입자동승인 품목	5	A	
2309902099	기타	50.6	대한민국 양허표의 부록 2-나-1의 제23항 참조	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2309903010	항생물질을 주로한 것	5	A	
2309903020	비타민을 주로한 것	5	A	
2309903030	미량광물질을 주로한 것	5	A	
2309903090	기타	5	A	
2309909000	기타	50.6	대한민국 양허표의 부록 2-나-1의 제23항 참조	
2401101000	황색종	20	G	
2401102000	버어리종	20	G	
2401103000	오리엔트종	20	G	
2401109000	기타	20	G	
2401201000	황색종	20	G	
2401202000	버어리종	20	G	
2401203000	오리엔트종	20	G	
2401209000	기타	20	G	
2401301000	잎의 주맥	20	G	
2401302000	잎 부스러기	20	G	
2401309000	기타	20	G	
2402101000	시 가	40	G	
2402102000	셔루트	40	G	
2402103000	시가릴로	40	G	
2402201000	필터담배	40	H	
2402209000	기타	40	H	
2402900000	기타	40	G	
2403101000	파이프 담배	40	G	
2403109000	기타	40	G	
2403911000	(1) 판상엽	32.8	G	
2403919000	(2) 기타	40	G	
2403991000	씹는 담배	40	G	
2403992000	코 담배	40	G	
2403993000	담배의 엑스와 에센스	40	G	
2403999000	기타	40	G	
2501001010	가. 암염	1	A	
2501001020	나. 천일염	1	A	
2501009010	식염	8	A	
2501009020	순염화나트륨	8	A	
2501009090	기타	8	A	
2502000000	황화철광(배소하지 아니한 것에 한한다)	2	A	
2503000000	황(승화황·침강황 및 콜로이드황을 제외한다)	2	A	
2504101000	가. 인상흑연	3	A	
2504102000	나. 토상흑연	3	A	
2504109000	다. 기타	3	A	
2504901000	가. 인상흑연	3	A	
2504902000	나. 토상흑연	3	A	
2504909000	다. 기타	3	A	
2505100000	1. 규사	3	A	
2505901010	점토사	3	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2505901020	장석사	3	A	
2505901090	기타	3	A	
2505909000	기타	3	A	
2506101000	불순물의 함유량이 100분의 0.06미만의 것	3	A	
2506102000	불순물의 함유량이 100분의 0.06이상이고 100분의 0.1이하인것	3	A	
2506103000	불순물의 함유량이 100분의 0.1을 초과하는 것	3	A	
2506210000	가. 조상의 것 또는 거칠게 다듬은 것	3	A	
2506290000	나. 기타	3	A	
2507001010	하소하지 아니한 것	3	A	
2507001090	기타	3	A	
2507002010	가이로메	3	A	
2507002020	기부시	3	A	
2507002090	기타	3	A	
2507009000	기타	3	A	
2508100000	1. 벤토나이트	3	A	
2508200000	2. 탈색토와 표포토	3	A	
2508300000	3. 내화점토	3	A	
2508401000	가. 산성백토	3	A	
2508409000	나. 기타	3	A	
2508501000	가. 홍주석	3	A	
2508502000	나. 남정석	3	A	
2508503000	다. 규선석	3	A	
2508600000	6. 물라이트	3	A	
2508701000	가. 샤모트	3	A	
2508702000	나. 다이나스어드	3	A	
2509000000	초크	3	A	
2510101000	가. 천연인산칼슘	1	A	
2510102000	나. 천연인산알루미늄칼슘	1	A	
2510109000	다. 기타	1	A	
2510201000	천연인산칼슘	3	A	
2510202000	천연인산알루미늄칼슘	3	A	
2510209000	기타	3	A	
2511100000	1. 천연황산바륨(중정석)	3	A	
2511200000	2. 천연탄산바륨(독중석)	3	A	
2512000000	규조토(예:키이젤거어·트리폴라이트 및 다이아토마이트)와 이와 유사한 규산질의 흙(하소한 것인지의 여부를 불문하며, 겉보기 비중이 1이하인 것에 한한다)	3	A	
2513110000	가. 조상의 것 또는 불규칙한 조각[분쇄한 부석(빔스키)을 포함한다]	3	A	
2513190000	나. 기타	3	A	
2513201010	금강사	3	A	
2513201020	천연커런덤	3	A	
2513201030	천연석류석	3	A	
2513201090	기타	3	A	
2513202010	금강사	3	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2513202020	천연커런덤	3	A	
2513202030	천연석류석	3	A	
2513202090	기타	3	A	
2514001000	1. 조상의 것 또는 거칠게 다듬은 것	3	A	
2514009000	2. 기타	3	A	
2515111000	대리석	3	A	
2515112000	트래버틴	3	A	
2515121000	대리석	3	A	
2515122000	트래버틴	3	A	
2515200000	에코신과 기타 석비용 또는 건축용의 암석 및 앨러배스터	3	A	
2516110000	가. 조상의 것 또는 거칠게 다듬은 것	3	A	
2516120000	나. 톱질 또는 기타의 방법으로 단순히 절단하여 직사각형(정사각형을 포함한다) 모양의 블록상 또는 슬랩상으로 한 것	3	A	
2516210000	가. 조상의 것 또는 거칠게 다듬은 것	3	A	
2516220000	나. 톱질 또는 기타의 방법으로 단순히 절단하여 직사각형(정사각형을 포함한다) 모양의 블록상 또는 슬랩상으로 한 것	3	A	
2516901000	조상의 것 또는 거칠게 다듬은 것	3	A	
2516909000	기타	3	A	
2517101000	자갈	3	A	
2517102000	쇄석	3	A	
2517109000	기타	3	A	
2517200000	2. 슬랙·드로스 또는 이와 유사한 산업폐기물의 매카담(제2517호의 1에 게기한 물품을 혼합한 것인지의 여부를 불문한다)	3	A	
2517300000	3. 타르매카담	3	A	
2517410000	가. 대리석의 것	3	A	
2517491000	현무암의 것	3	A	
2517492000	화강암의 것	3	A	
2517499000	기타	3	A	
2518100000	1. 하소 또는 소결하지 않은 백운석	3	A	
2518200000	2. 하소 또는 소결한 백운석	3	A	
2518300000	3. 응결 백운석	3	A	
2519100000	천연 탄산마그네슘(마그네사이트)	3	A	
2519901000	용융 및 소결한 마그네시아	3	A	
2519902000	천연 산화마그네슘	3	A	
2519909000	기타	3	A	
2520101000	석고	5	A	
2520102000	무수석고	5	A	
2520201000	치과용으로 사용하기 위해 특별히 하소하거나 미세하게 분쇄한 것	5	A	
2520209000	기타	5	A	
2521001000	1. 석회석	3	A	
2521009000	2. 기타	3	A	
2522100000	1. 생석회	3	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2522200000	2. 소석회	3	A	
2522300000	3. 수경성 석회	3	A	
2523100000	1. 시멘트클링커	5	A	
2523210000	가. 백시멘트(인공적으로 착색한 것인지의 여부를 불문한다)	5	A	
2523290000	나. 기타	5	D	
2523300000	3. 알루미나시멘트	8	C	
2523901000	슬랙시멘트	5	A	
2523909000	기타	5	D	
2524001000	청석면	5	A	
2524002000	갈석면	5	A	
2524003000	백석면	5	A	
2524009000	기타	5	A	
2525100000	1. 조운모 및 판상 또는 쪼갠 운모	3	A	
2525200000	2. 운모분	3	A	
2525300000	3. 운모 웨이스트	3	A	
2526101000	톱질 또는 기타 방법으로 거칠게 다듬거나 단순히 절단하여 직사각형(정사각형을 포함한다) 모양의 블록상 또는 슬랩상으로 한 것	3	A	
2526109000	기타	3	A	
2526200000	2. 분쇄 또는 분말화한 것	5	A	
2528100000	1. 천연붕산나트륨과 그 정광(하소한 것인지의 여부를 불문한다)	3	A	
2528901000	가. 붕산칼슘	3	A	
2528902000	나. 염화붕산마그네슘	3	A	
2528903000	다. 천연붕산	3	A	
2528909000	라. 기타	3	A	
2529100000	1. 장석	3	A	
2529211000	분말의 것	3	A	
2529219000	기타	3	A	
2529221000	분말의 것	3	A	
2529229000	기타	3	A	
2529301000	백류석	3	A	
2529302000	하석	3	A	
2529303000	하석섬장암	3	A	
2530101000	질석	3	A	
2530102000	진주암과 녹니석	3	A	
2530200000	2. 키이저라이트, 에프소마이트(천연황산마그네슘)	3	A	
2530901000	가. 천연 황화비소	3	A	
2530902000	나. 건전지 제조용에 적합한 연마암광	3	A	
2530903000	다. 스트론티아나이트	3	A	
2530904000	라. 주사	3	A	
2530905000	마. 납석	3	A	
2530906000	바. 붕석	3	A	
2530907000	사. 명반석	3	A	
2530908000	아. 규회석	3	A	
2530909010	(1) 도석	3	A	
2530909020	(2) 견운모	3	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2530909030	(3) 어드칼라	8	A	
2530909040	(4) 천연의 운모상 산화철	8	A	
2530909050	(5) 천연빙정석과 천연치올라이트	3	A	
2530909091	천연탄산칼슘	3	A	
2530909099	기타	3	A	
2601111000	(1) 적철광	1	A	
2601112000	(2) 자철광	1	A	
2601119000	(3) 기타	1	A	
2601121000	(1) 적철광	1	A	
2601122000	(2) 자철광	1	A	
2601129000	(3) 기타	1	A	
2601200000	2. 배소한 황화철광	1	A	
2602000000	망간광과 그 정광(건조상태에서 측정한 망간의 함유량이 전중량의 100분의 20이상인 철 망간광과 그 정광을 포함한다)	1	A	
2603000000	동광과 그 정광	1	A	
2604000000	니켈광과 그 정광	1	A	
2605000000	코발트광과 그 정광	1	A	
2606000000	알루미늄광과 그 정광	1	A	
2607000000	연광과 그 정광	1	A	
2608000000	아연광과 그 정광	1	A	
2609000000	주석광과 그 정광	1	A	
2610000000	크롬광과 그 정광	1	A	
2611001000	1. 휵중석	1	A	
2611002000	2. 회중석	1	A	
2611009000	3. 기타	1	A	
2612100000	1. 우라늄광과 그 정광	1	A	
2612200000	2. 토륨광과 그 정광	1	A	
2613100000	1. 배소한 것	1	A	
2613900000	2. 기타	1	A	
2614001000	1. 루틸(금홍석)	1	A	
2614002000	2. 아나타스(예추석)	1	A	
2614009000	3. 기타	1	A	
2615100000	1. 지르코늄광과 그 정광	1	A	
2615901000	가. 니오븀광과 그 정광	1	A	
2615902000	나. 탄탈륨광과 그 정광	1	A	
2615903000	다. 바나듐광과 그 정광	1	A	
2616100000	1. 은광과 그 정광	1	A	
2616901000	가. 금광과 그 정광	1	A	
2616902000	나. 백금광과 그 정광(백금족의 광과 그 정광을 포함한다)	1	A	
2617100000	1. 안티모니광과 그 정광	1	A	
2617901000	가. 수은광과 그 정광	1	A	
2617902000	나. 게르마늄광과 그 정광	1	A	
2617903000	다. 베릴륨광과 그 정광	1	A	
2617904000	라. 비스머드광과 그 정광	1	A	
2617909000	마. 기타	1	A	
2618000000	철강의 제조시에 생기는 입상의 슬랙(슬랙샌드)	2	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2619001010	가. 옹광로 슬랙	2	A	
2619001090	나. 기타	2	A	
2619002000	2. 드로스	2	A	
2619003000	3. 스케일링	2	A	
2619009000	4. 기타	2	A	
2620110000	가. 경아연 스펠타	2	A	
2620190000	나. 기타	2	A	
2620210000	유연 가솔린 슬러지 및 유연 안티녹제 화합물 슬러지	2	A	
2620290000	기타	2	A	
2620300000	3. 주로 동을 함유하는 것	2	A	
2620400000	4. 주로 알루미늄을 함유하는 것	2	A	
2620600000	5. 비소, 수은, 탈륨 또는 이들 혼합물을 함유하는 것으로 비소나 이들 금속의 채취용 또는 그 화합물의 제조에 사용되는 것	2	A	
2620910000	안티모니, 베릴륨, 카드뮴, 크롬 또는 그 혼합물을 포함하는 것	2	A	
2620990000	기타	2	A	
2621100000	생활폐기물의 소각으로 생기는 회와 잔재물	2	A	
2621900000	기타	2	A	
2701110000	가. 무연탄	1	A	
2701121000	(1) 강점결성 코크스용탄	1	A	
2701122000	(2) 기타 코크스용탄	1	A	
2701129010	휘발성물질의 함유량이 전중량의 100분의 22미만의 것(건조하고 광물질이 없는 상태 기준)	1	A	
2701129090	기타	1	A	
2701190000	다. 기타 석탄	1	C	
2701201000	가. 연탄	1	A	
2701202000	나. 마젝탄	1	A	
2701209000	다. 기타	1	A	
2702100000	1. 갈탄(분쇄한 것인지의 여부를 불문하며, 응결한 것을 제외한다)	1	A	
2702200000	2. 응결한 갈탄	1	A	
2703001000	1. 응결하지 아니한 것	1	A	
2703002000	2. 응결한 것	1	A	
2704001010	석탄에서 제조한 것	5	G	
2704001090	기타	5	G	
2704002000	반성코크스	5	A	
2704003000	레토르트 카본	5	A	
2705000000	석탄가스·수성가스·발생로가스와 이와 유사한 가스(석유가스 및 기타 가스상 탄화수소를 제외한다)	5	A	
2706001000	콜타르	5	G	
2706002000	갈탄타르 또는 토탄타르	5	A	
2706009000	기타	5	A	
2707100000	1. 벤조올(벤젠)	5	A	
2707200000	2. 톨루올(톨루엔)	5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2707300000	3. 크실올(크실렌)	5	A	
2707400000	4. 나프탈렌	5	A	
2707500000	5. 기타 방향족 탄화수소의 혼합물(섭씨 250도에서 에이·에스·티·엠·디(ASTM D)86의 방법으로 증류한 양이 전용량의 100분의 65이상인 것에 한한다)	5	D	
2707600000	6. 페놀(석탄산)	8	A	
2707910000	가. 크레오소트유	5	A	
2707991000	솔벤트 나프타	5	A	
2707992000	안트라센	5	A	
2707999000	기타	5	A	
2708100000	1. 피치	5	A	
2708200000	2. 피치코크스	5	A	
2709001010	섭씨 15도에서 비중 0.796 초과하고 0.841이하의 것	5	A	
2709001020	섭씨 15도에서 비중 0.841 초과하고 0.847이하의 것	5	A	
2709001030	섭씨 15도에서 0.847 초과하고 0.855이하의 것	5	A	
2709001040	섭씨 15도에서 비중 0.855 초과하고 0.869이하의 것	5	A	
2709001050	섭씨 15도에서 비중 0.869 초과하고 0.885이하의 것	5	A	
2709001060	섭씨 15도에서 비중 0.885 초과하고 0.899이하의 것	5	A	
2709001070	섭씨 15도에서 비중 0.899 초과하고 0.904이하의 것	5	A	
2709001080	섭씨 15도에서 비중 0.904 초과하고 0.966이하의 것	5	A	
2709001090	기타	5	A	
2709002000	2. 역청유	5	A	
2710111000	(1) 자동차 휘발유	5	A	
2710112000	(2) 항공 휘발유	5	A	
2710113000	(3) 프로필렌 테트라머	5	A	
2710114000	(4) 나프타	1	A	
2710115000	(5) 엔·지·엘(N.G.L)	1	A	
2710119000	(6) 기타	5	A	
2710191010	(가) 제트연료유	5	A	
2710191090	(나) 기타	5	A	
2710192010	(가) 등유	5	A	
2710192020	(나) 제트연료유	5	A	
2710192030	(다) 노르말 파라핀	5	A	
2710192090	(라) 기타	5	A	
2710193000	(3) 경유	5	A	
2710194010	(가) 경질 중유(방카에이유)	5	A	
2710194020	(나) 중유(방카비유)	5	A	
2710194030	(다) 방카씨유	5	A	
2710194090	(라) 기타	5	A	
2710195010	조유	7	A	
2710195020	윤활유기유	7	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2710196000	(6) 신전유	8	A	
2710197110	항공기용 기관오일	7	A	
2710197120	자동차용 기관오일	7	G	
2710197130	선박용 기관오일	7	D	
2710197210	실린더오일	7	A	
2710197220	스핀들오일	7	A	
2710197230	기어오일	7	C	
2710197240	터어빈오일	7	C	
2710197250	냉동기오일	7	A	
2710197310	콤파운드 오일	7	A	
2710197320	유동파라핀	7	A	
2710197330	자동변속기용 윤활유	7	D	
2710197410	방청유	7	D	
2710197420	절삭유	7	D	
2710197430	세척유	7	A	
2710197440	주형 이형유	7	A	
2710197450	유압브레이크유	7	A	
2710197510	프로세스유	7	A	
2710197520	전기전열유	7	A	
2710197530	열처리유	7	A	
2710197540	열매체유	7	A	
2710197900	기타	7	A	
2710198010	알루미늄을 첨가한 것	8	A	
2710198020	칼슘을 첨가한 것	8	A	
2710198030	나트륨을 첨가한 것	8	A	
2710198040	리튬을 첨가한 것	8	A	
2710198090	기타	8	A	
2710199000	(9) 기타	8	A	
2710911010	(가) 자동차휘발유 · 항공휘발유 및 제트연료유의 것	5	A	
2710911020	(나) 나프타 및 엔 · 지 · 엘(NGL)의 것	1	A	
2710911090	(다) 기타	5	A	
2710912010	(가) 등유 및 제트연료유의 것	5	A	
2710912090	(나) 기타	5	A	
2710913000	(3) 경유의 것	5	A	
2710914010	(가) 경질중유(방카에이유) · 중유(방카비유) 및 방카씨유의 것	5	A	
2710914090	(나) 기타	5	A	
2710915000	(5) 조유 · 윤활유(신전유를 제외한다) 및 윤활유기유의 것	7	A	
2710919000	(6) 기타	8	A	
2710991010	(가) 자동차휘발유 · 항공휘발유 및 제트연료유의 것	5	A	
2710991020	(나) 나프타 및 엔 · 지 · 엘(NGL)의 것	1	A	
2710991090	(다) 기타	5	A	
2710992010	(가) 등유 및 제트연료유의 것	5	A	
2710992090	(나) 기타	5	A	
2710993000	(3) 경유의 것	5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2710994010	(가) 경질중유(방카에이유) · 중유(방카비유) 및 방카씨유의 것	5	A	
2710994090	(나) 기타	5	A	
2710995000	(5) 조유 · 윤활유(신전유를 제외한다) 및 윤활유기유의 것	7	A	
2710999000	(6) 기타	8	A	
2711110000	가. 천연가스	1	A	
2711120000	나. 프로판	5	A	
2711130000	다. 부탄	5	A	
2711141000	에틸렌	5	A	
2711142000	프로필렌	5	A	
2711143000	부틸렌	5	A	
2711144000	부타디엔	5	A	
2711190000	마. 기타	5	A	
2711210000	가. 천연가스	1	A	
2711290000	나. 기타	5	A	
2712101000	와셀린	8	A	
2712109000	기타	8	A	
2712200000	파라핀왁스(기름의 함유량이 전중량의 100분의 0.75미만의 것에 한한다)	8	A	
2712901010	슬랙왁스 및 스케일왁스	8	A	
2712901020	마이크로 크리스털린왁스	8	A	
2712901090	기타	8	A	
2712909010	몬탄왁스	8	A	
2712909020	토탄왁스	8	A	
2712909030	세레신왁스	8	A	
2712909040	합성 파라핀왁스	8	A	
2712909090	기타	8	A	
2713110000	가. 하소하지 하니한 것	5	A	
2713120000	나. 하소한 것	5	A	
2713200000	2. 석유아스팔트	5	A	
2713900000	3. 기타 석유 또는 역청유의 잔재물	5	A	
2714100000	1. 역청질혈암·유모혈암 및 타르샌드	5	A	
2714901000	천연 아스팔트	5	A	
2714902000	아스팔타이트	5	A	
2714903000	아스팔트질의 암석	5	A	
2715001000	컷백	5	A	
2715002000	아스팔트·역청·피치 또는 타르의 에멀젼 또는 안정분산액	5	A	
2715003000	매스틱	5	A	
2715009000	기타	5	A	
2716000000	전기에너지	5	A	
2801100000	염소	5.5	A	
2801200000	요드	5.5	A	
2801301000	플루오르	5.5	A	
2801302000	브롬	5.5	A	
2802001000	승화황	5	A	
2802002000	침강황	5	A	
2802003000	콜로이드황	5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2803001000	1. 아세틸렌 블랙	5.5	A	
2803009010	카본 블랙	5.5	A	
2803009090	기타	5.5	A	
2804100000	1. 수소	5.5	A	
2804210000	아르곤	5.5	A	
2804291000	헬륨	5.5	A	
2804292000	네온	5.5	A	
2804293000	크립톤	5.5	A	
2804294000	크세논	5.5	A	
2804299000	기타	5.5	A	
2804300000	3. 질소	5.5	A	
2804400000	4. 산소	5.5	A	
2804501000	붕소	5.5	A	
2804502000	텔루르	5.5	A	
2804610000	가. 규소의 함유량이 전중량의 100분의 99.99이상인 것	3	A	
2804690000	나. 기타	5.5	A	
2804701000	가. 황린	5	A	
2804709000	나. 기타	5.5	A	
2804800000	8. 비소	5.5	A	
2804900000	9. 셀렌	5.5	A	
2805110000	나트륨	5.5	A	
2805120000	칼슘	5.5	A	
2805190000	기타	5.5	A	
2805301000	세륨그룹	5.5	A	
2805302000	테르븀그룹	5.5	A	
2805303000	에르븀그룹	5.5	A	
2805304000	이트륨	5.5	A	
2805305000	스칸듐	5.5	A	
2805309000	기타	5.5	A	
2805400000	수은	5.5	A	
2806100000	염화수소(염산)	5.5	A	
2806200000	클로로황산	5.5	A	
2807001010	반도체 제조용의 것	5.5	A	
2807001090	기타	5.5	A	
2807002000	발연황산	5.5	A	
2808001010	반도체 제조용의 것	5.5	A	
2808001090	기타	5.5	A	
2808002000	황질산	5.5	A	
2809100000	오산화인	5.5	A	
2809201010	반도체 제조용의 것	5.5	A	
2809201090	기타	5.5	A	
2809202010	메타인산	5.5	A	
2809202020	피로이산	5.5	A	
2809202090	기타	5.5	A	
2810001010	삼산화 이붕소	5.5	A	
2810001090	기타	5.5	A	
2810002000	오르토붕산	5.5	A	
2810003000	메타붕산	5.5	A	
2810009000	기타	5.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2811111000	(1) 반도체 제조용의 것	5.5	A	
2811119000	(2) 기타	5.5	A	
2811191000	황화수소	5.5	A	
2811192000	브롬수소산	5.5	A	
2811193000	술파민산	5.5	A	
2811194000	과염소산	5.5	A	
2811195000	염소산	5.5	A	
2811196000	하이포아인산	5.5	A	
2811197000	아인산	5.5	A	
2811198000	비산	5.5	A	
2811199010	하이드로겐 사이어나이드(청산)	5.5	A	
2811199090	기타	5.5	A	
2811210000	이산화탄소	5.5	A	
2811221000	화이트카아본	5.5	C	
2811229010	실리카 겔	5.5	A	
2811229090	기타	5.5	A	
2811230000	이산화황	5.5	A	
2811291000	일산화탄소	5.5	A	
2811292000	아산화질소	5.5	A	
2811293000	이산화질소	5.5	A	
2811294000	삼산화비소	5.5	A	
2811295000	오산화비소	5.5	A	
2811299000	기타	5.5	A	
2812101010	삼염화요드	5	A	
2812101020	포스포러스 트리클로라이드	5	A	
2812101030	포스포러스 펜타클로라이드	5	A	
2812101040	아르세닉 트리클로라이드	5	A	
2812101050	설퍼 모노클로라이드	5	A	
2812101060	설퍼 디클로라이드	5	A	
2812101090	기타	5	A	
2812102010	티오닐 클로라이드	5	A	
2812102020	카보닐 디클로라이드(포스겐)	5	A	
2812102030	포스포러스 옥시클로라이드	5	A	
2812102090	기타	5	A	
2812901000	삼플루오르붕소	5.5	A	
2812902000	설퍼헥사플루오라이드	5.5	A	
2812909000	기타	5.5	A	
2813100000	이황화탄소	5.5	A	
2813901010	삼황화인	5.5	A	
2813901020	오황화인	5.5	A	
2813901090	기타	5.5	A	
2813902010	오황화비소	5.5	A	
2813902090	기타	5.5	A	
2813903000	황화규소	5.5	A	
2813909000	기타	5.5	A	
2814100000	1. 무수암모니아	2	A	
2814200000	2. 암모니아수	2	A	
2815110000	고체의 것	5.5	G	
2815120000	액체의 것(소다 또는 액상소다)	8	G	
2815200000	수산화칼륨(가성칼륨)	5.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2815301000	과산화나트륨	5.5	A	
2815302000	과산화칼륨	5.5	A	
2816101000	수산화마그네슘	5.5	A	
2816102000	과산화마그네슘	5.5	A	
2816400000	스트론튬 또는 바륨의 산화물, 수산화물 및 과산화물	5.5	A	
2817001000	산화아연	5.5	A	
2817002000	과산화아연	5.5	A	
2818101000	선별된 입상의 것	3	A	
2818109000	기타	3	A	
2818200000	2. 산화알루미늄(인조커런덤을 제외한다)	1	A	
2818301000	알루미나겔	5.5	A	
2818309000	기타	5.5	A	
2819100000	삼산화크롬	5.5	A	
2819901010	산화제이크롬	5.5	A	
2819901090	기타	5.5	A	
2819902000	수산화크롬	5.5	A	
2820100000	1. 이산화망간	5.5	A	
2820901000	일산화망간	5.5	A	
2820902000	삼산화제이망간	5.5	A	
2820909000	기타	5.5	A	
2821101000	산화철	5.5	A	
2821102000	수산화철	5.5	A	
2821200000	어드컬러	5.5	A	
2822001010	산화제이코발트	5.5	A	
2822001090	기타	5.5	A	
2822002010	수산화제일코발트	5.5	A	
2822002090	기타	5.5	A	
2823001000	아나타스형	5.5	A	
2823009000	기타	5.5	A	
2824100000	일산화연(리타지·메시코트)	5.5	A	
2824201000	연단	5.5	A	
2824202000	오렌지연	5.5	A	
2824900000	기타	5.5	A	
2825101000	히드라진 히드레이트	5.5	A	
2825109010	히드라진	5.5	A	
2825109020	히드라진의 무기염	5.5	A	
2825109030	히드록실아민	5.5	A	
2825109041	히드록실 암모늄클로라이드(히드록실아민염산염)	5.5	A	
2825109049	기타	5.5	A	
2825201000	산화리튬	5.5	A	
2825202000	수산화리튬	5.5	A	
2825301000	오산화바나듐	3	A	
2825309000	기타	3	A	
2825401000	산화니켈	5.5	A	
2825402000	수산화니켈	5.5	A	
2825501000	산화동	5.5	A	
2825502000	수산화동	5.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2825601000	산화게르마늄	5.5	A	
2825602000	산화지르코늄	5.5	A	
2825701000	산화몰리브덴	5.5	A	
2825702000	수산화몰리브덴	5.5	A	
2825800000	8. 산화안티몬	5.5	A	
2825901010	산화칼슘	5.5	A	
2825901020	산화텅스텐	5.5	A	
2825901030	산화석	5.5	A	
2825901090	기타	5.5	A	
2825902010	수산화칼슘	5.5	A	
2825902020	수산화망간	5.5	A	
2825902030	수산화텅스텐	5.5	A	
2825902040	수산화석	5.5	A	
2825902090	기타	5.5	A	
2825903010	과산화니켈	5.5	A	
2825903090	기타	5.5	A	
2825909000	기타	5.5	A	
2826111010	(가) 반도체 제조용의 것	5.5	A	
2826111090	(나) 기타	5.5	A	
2826112000	(2) 산성 플루오르화암모늄	5.5	A	
2826113010	산성플루오르화나트륨	5.5	A	
2826113090	기타	5.5	A	
2826120000	나. 플루오르화알루미늄	5.5	A	
2826191000	플루오르화칼슘	5.5	A	
2826192000	플루오르화안티몬	5.5	A	
2826193010	산성플루오르화칼륨	5.5	A	
2826193090	기타	5.5	A	
2826199000	기타	5.5	A	
2826201000	플루오르화규산나트륨	5.5	A	
2826202000	플루오르화규산칼륨	5.5	A	
2826300000	3. 육플루오르화알루미늄산나트륨(인조빙정석)	5.5	A	
2826901000	인조차올라이트	5.5	A	
2826902000	플루오르화규산칼슘	5.5	A	
2826903000	플루오르화붕산염	5.5	A	
2826904000	플루오르화인산염	5.5	A	
2826905000	플루오르화황산염	5.5	A	
2826909000	기타	5.5	A	
2827100000	염화암모늄	5.5	A	
2827200000	염화칼슘	5.5	A	
2827310000	마그네슘 염화물	5.5	A	
2827320000	알루미늄 염화물	5.5	A	
2827330000	철염화물	5.5	A	
2827340000	코발트염화물	5.5	A	
2827350000	니켈염화물	5.5	A	
2827360000	아연염화물	5.5	A	
2827391000	동염화물	5.5	A	
2827392000	수은염화물	5.5	A	
2827399000	기타	5.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2827411000	산화염화동	5.5	A	
2827412000	수산화염화동	5.5	A	
2827491000	산화염화물	5.5	A	
2827492000	수산화염화물	5.5	A	
2827511000	브롬화나트륨	5.5	A	
2827512000	브롬화칼륨	5.5	A	
2827591000	브롬화칼슘	5.5	A	
2827599000	기타	5.5	A	
2827601000	산화요드화물	5.5	A	
2827609010	요드화칼륨	5.5	A	
2827609090	기타	5.5	A	
2828100000	상관례상의 하이포아염소산칼슘과 기타 하이포아염소산칼슘	5.5	A	
2828901010	하이포아염소산나트륨	5.5	A	
2828901020	하이포아염소산칼륨	5.5	A	
2828901090	기타	5.5	A	
2828902010	아염소산나트륨	5.5	A	
2828902020	아염소산알루미늄	5.5	A	
2828902090	기타	5.5	A	
2828903000	하이포아브롬산염	5.5	A	
2829110000	가. 염소산나트륨	5.5	A	
2829191000	염소산칼륨	5.5	A	
2829192000	염소산바륨	5.5	A	
2829199000	기타	5.5	A	
2829901010	과염소산나트륨	5.5	A	
2829901020	과염소산암모늄	5.5	A	
2829901090	기타	5.5	A	
2829902010	브롬산염	5.5	A	
2829902020	과브롬산염	5.5	A	
2829902030	요오드산염	5.5	A	
2829902040	과요오드산염	5.5	A	
2830101000	황화수소나트륨	5.5	A	
2830109000	기타	5.5	A	
2830200000	황화아연	5.5	A	
2830300000	황화카드뮴	5.5	A	
2830901000	황화물	5.5	A	
2830902000	폴리황화물	5.5	A	
2831101000	아이티온산나트륨	5.5	A	
2831102000	술폭실산나트륨(포름알데히드 술폭실산나트륨)	5.5	A	
2831901000	아이티온산염	5.5	A	
2831902000	술폭실산염	5.5	A	
2832101000	아황산수소나트륨	5.5	A	
2832109000	기타	5.5	A	
2832201000	아황산 암모늄	5.5	A	
2832202000	아황산 칼륨	5.5	A	
2832203000	아황산 칼슘	5.5	A	
2832209000	기타	5.5	A	
2832301000	티오황산 암모늄	5.5	A	
2832302000	티오황산 나트륨	5.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2832303000	티오황산 칼륨	5.5	A	
2832309000	기타	5.5	A	
2833110000	황산이나트륨	5.5	A	
2833191000	황산수소나트륨	5.5	A	
2833192000	이황산이나트륨	5.5	A	
2833199000	기타	5.5	A	
2833210000	황산마그네슘	5.5	A	
2833220000	황산알루미늄	5.5	A	
2833230000	황산크롬	5.5	A	
2833240000	황산니켈	5.5	A	
2833250000	황산동	5.5	A	
2833260000	황산아연	5.5	A	
2833270000	황산바륨	8	A	
2833291000	황산철	5.5	A	
2833299000	기타	5.5	A	
2833300000	명반	5.5	A	
2833401000	과황산암모늄	5.5	A	
2833402000	과황산나트륨	5.5	A	
2833403000	과황산칼슘	5.5	A	
2833409000	기타	5.5	A	
2834101000	가. 아질산나트륨	5.5	A	
2834109000	나. 기타	5.5	A	
2834210000	질산칼륨	5.5	A	
2834291000	질산바륨	5.5	A	
2834299000	기타	5.5	A	
2835101010	하이포아인산나트륨	5.5	A	
2835101020	하이포아인산칼슘	5.5	A	
2835101090	기타	5.5	A	
2835102000	아인산염	5.5	A	
2835221000	인산일나트륨	5.5	A	
2835222000	인산이나트륨	5.5	A	
2835230000	인산삼나트륨	5.5	A	
2835240000	인산칼륨	5.5	A	
2835250000	오르토인산수소칼슘(인산이칼슘)	5.5	A	
2835260000	기타 인산칼슘	5.5	A	
2835291000	인산알루미늄	5.5	A	
2835299000	기타	5.5	A	
2835310000	삼인산나트륨(트리폴리인산나트륨)	5.5	A	
2835391000	메타인산나트륨	5.5	A	
2835392000	피로인산나트륨	5.5	A	
2835399000	기타	5.5	A	
2836100000	상관례상의 탄산암모늄과 기타 탄산암모늄	5.5	A	
2836200000	탄산이나트륨	8	A	
2836300000	탄산수소나트륨(중탄산나트륨)	5.5	A	
2836400000	탄산칼륨	5.5	A	
2836500000	탄산칼슘	5.5	A	
2836600000	탄산바륨	5.5	A	
2836700000	탄산연	5.5	A	
2836910000	탄산리튬	5.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2836920000	탄산스트론튬	5.5	A	
2836991010	탄산마그네슘	5.5	A	
2836991090	기타	5.5	A	
2836992000	과산화탄산염(과탄산염)	5.5	A	
2837111000	시안화나트륨	5.5	A	
2837112000	산화시안화나트륨	5.5	A	
2837191010	시안화칼륨	5.5	A	
2837191020	시안화동	5.5	A	
2837191030	시안화아연	5.5	A	
2837191090	기타	5.5	A	
2837192000	산화시안화물	5.5	A	
2837201000	페로시안화물	5.5	A	
2837202000	페리시안화물	5.5	A	
2837209000	기타	5.5	A	
2838001000	뇌산염	5.5	A	
2838002000	시안산염	5.5	A	
2838003010	티오시안산나트륨	5.5	A	
2838003020	티오시안산칼륨	5.5	A	
2838003090	기타	5.5	A	
2839110000	메타규산나트륨	8	A	
2839190000	기타	8	A	
2839200000	규산칼륨	8	A	
2839901000	규산지르코늄	8	A	
2839902000	규산바륨	8	A	
2839909000	기타	8	A	
2840110000	무수물	5	A	
2840190000	기타	5	A	
2840200000	기타 붕산염	5	A	
2840300000	과산화붕산염(과붕산염)	5	A	
2841100000	1. 알루미늄산염	5.5	A	
2841201000	크롬산아연	5.5	A	
2841202000	크롬산연	5.5	A	
2841300000	3. 중크롬산나트륨	8	A	
2841501000	크롬산칼륨	5.5	A	
2841509000	기타	5.5	A	
2841610000	과망간산칼륨	5.5	A	
2841691000	아망간산염	5.5	A	
2841692000	망간산염	5.5	A	
2841693000	과망간산염	5.5	A	
2841700000	6. 몰리브덴산염	5.5	A	
2841800000	7. 텅스텐산염(올프라메이트)	5	A	
2841901000	석산염	5.5	A	
2841902010	티탄산바륨	5.5	A	
2841902020	티탄산스트론튬	5.5	A	
2841902030	티탄산납	5.5	A	
2841902090	기타	5.5	A	
2841903000	안티몬산염	5.5	A	
2841904000	철산염 및 아철산염	5.5	A	
2841905000	바나듐산염	5.5	A	
2841906000	비스무트산염	5.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2841909000	기타	5.5	A	
2842101000	알루미노실리케이트	6.5	A	
2842109000	기타	5.5	A	
2842901000	셀렌산염	5.5	A	
2842902000	텔루르산염	5.5	A	
2842903000	황을 함유하는 겹염 또는 착염	5.5	A	
2842904000	질산의 겹염 또는 착염	5.5	A	
2842905000	셀렌의 겹염 또는 착염	5.5	A	
2842909000	기타	5.5	A	
2843101000	클로이드 은	5.5	A	
2843102000	클로이드 금	5.5	A	
2843103000	클로이드 백금	5.5	A	
2843109000	기타	5.5	A	
2843211000	(1) 반도체 제조용의 것	5.5	A	
2843219000	(2) 기타	5.5	A	
2843291000	(1) 반도체 제조용의 것	5.5	A	
2843299000	(2) 기타	5.5	A	
2843301000	가. 반도체 제조용 금청산칼륨	5.5	A	
2843309000	나. 기타	5.5	A	
2843901000	아말감	5.5	A	
2843909010	백금 화합물	5.5	A	
2843909090	기타	5.5	A	
2844101000	가. 천연우라늄	0	K	
2844102000	나. 분산물(천연우라늄 또는 그의 화합물을 함유하는 것에 한한다)	0	K	
2844109000	다. 기타	0	K	
2844201000	가. 우라늄 235를 농축한 우라늄	0	K	
2844202000	나. 분산물(우라늄 235를 농축한 우라늄·플루토늄 또는 이들 물품의 화합물을 함유한 것에 한한다)	0	K	
2844209000	다. 기타	0	K	
2844301000	가. 분산물(우라늄 235를 엷화시킨 우라늄과 토륨 또는 이들 물품의 화합물을 함유하는 것에 한한다)	0	K	
2844309000	나. 기타	0	K	
2844401000	가. 방사성원소	0	K	
2844402000	나. 방사성동위원소	0	K	
2844403000	다. 분산물(방사성원소와 방사성동위원소 또는 이들의 화합물을 함유하는 것에 한한다)	0	K	
2844409000	라. 기타	0	K	
2844500000	5. 핵반응로에서 사용(조사)된 연료요소(카트리지)	0	K	
2845100000	1. 중수(산화 중수소)	0	K	
2845901000	가. 중수소	0	K	
2845902000	나. 탄소의 동위원소	0	K	
2845909000	다. 기타	0	K	
2846100000	세륨화합물	5	A	
2846901000	산화이트륨	5	A	
2846909000	기타	5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2847002000	반도체 제조용의 것	5.5	A	
2847009000	기타	5.5	A	
2848001000	인동(인의 함유량이 전중량의 100분의 15를 초과하는 것에 한한다)	5.5	A	
2848002000	인화알루미늄	5.5	A	
2848009000	기타	5.5	A	
2849100000	1. 탄화칼슘	5.5	A	
2849200000	2. 탄화규소	5	A	
2849901000	붕탄화물	5.5	A	
2849909010	탄화텅스텐	5.5	A	
2849909090	기타	5.5	A	
2850001000	수소화물	5.5	A	
2850002000	질화물	5.5	A	
2850003000	아지화물	5.5	A	
2850004000	규화물	5.5	A	
2850005000	붕화물	5.5	A	
2851001000	중류수 또는 전도도수 및 이와 유사한 순도의 물	5.5	A	
2851002000	압축공기	5.5	A	
2851003000	아말감	5.5	A	
2851004010	사이어노겐 클로라이드	5.5	A	
2851004090	기타	5.5	A	
2851005000	알카리 아미드	5.5	A	
2851009000	기타	5.5	A	
2901101000	가. 부탄	0	K	
2901102000	나. 헥산	0	K	
2901103000	다. 헵탄	0	K	
2901109000	라. 기타	0	K	
2901210000	가. 에틸렌	0	K	
2901220000	나. 프로펜(프로필렌)	0	K	
2901230000	다. 부텐(부틸렌) 및 이들의 이성체	0	K	
2901241000	(1) 1,3-부타디엔	0	K	
2901242000	(2) 이소프렌	0	K	
2901291000	헥센	0	K	
2901292000	옥텐	0	K	
2901299000	기타	0	K	
2902110000	가. 시클로헥산	5	A	
2902190000	나. 기타	5	A	
2902200000	2. 벤젠	5	G	
2902300000	3. 톨루엔	5	C	
2902410000	가. 오르토-크실렌	5	A	
2902420000	나. 메타-크실렌	5	A	
2902430000	다. 파라-크실렌	5	A	
2902440000	라. 혼합크실렌이성체	5	A	
2902500000	5. 스티렌	0	K	
2902600000	6. 에틸벤젠	5	A	
2902700000	7. 큐멘	5	A	
2902901000	나프탈렌	0	K	
2902902000	메틸나프탈렌	0	K	
2902903000	메틸스티렌	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2902909000	기타	0	K	
2903111000	염화메탄(염화메틸)	5.5	A	
2903112000	염화에탄(염화에틸)	5.5	A	
2903120000	나. 이염화메탄(염화메틸렌)	5.5	A	
2903130000	다. 클로로포름(삼염화메탄)	5.5	A	
2903140000	라. 사염화탄소	5.5	A	
2903150000	마. 1,2-이염화에탄(이염화에틸렌)	5	G	
2903191000	1,1,1-트리클로로에탄(메틸클로로포름)	5.5	A	
2903199000	기타	5.5	A	
2903210000	가. 염화비닐(염화에틸렌)	5.5	G	
2903220000	나. 삼염화에틸렌	5.5	A	
2903230000	다. 사염화에틸렌(과염화에틸렌)	5.5	A	
2903290000	라. 기타	5.5	A	
2903301000	브로모메탄	5.5	A	
2903302000	브로모에탄	5.5	A	
2903303000	요드메탄	5.5	A	
2903304000	헥사플루오르에탄(시에프시 116)	5.5	A	
2903305000	1. 1-디플루오르에탄(에이치에프시 152에이)	5.5	A	
2903306000	1.1.1.2-테트라 플루오르에탄(에이치에프시 134에이)	5.5	A	
2903307000	1.1.3.3.3-펜타플루오로-2-(트리플루오로메틸)-1-프로펜	5.5	A	
2903309000	기타	5.5	G	
2903410000	트리클로로플루오르메탄(시에프시-11)	5.5	A	
2903420000	디클로로디플루오르메탄(시에프시-12)	5.5	A	
2903430000	트리클로로트리플루오르에탄(시에프시-113)	5.5	A	
2903441000	디클로로테트라플루오르에탄(시에프시-114)	5.5	A	
2903442000	클로로펜타플루오르에탄(시에프시-115)	5.5	A	
2903451010	클로로트리플루오르메탄(시에프시-13)	5.5	A	
2903451090	기타	5.5	A	
2903452010	펜타클로로플루오르에탄(시에프시-111)	5.5	A	
2903452020	테트라클로로디플루오르에탄(시에프시-112)	5.5	A	
2903452090	기타	5.5	A	
2903453010	헵타클로로플루오르프로판(시에프시-211)	5.5	A	
2903453020	헥사클로로디플루오르프로판(시에프시-212)	5.5	A	
2903453030	펜타클로로트리플루오르프로판(시에프시-213)	5.5	A	
2903453040	테트라클로로테트라플루오르프로판(시에프시-214)	5.5	A	
2903453050	트리클로로펜타플루오로프로판(시에프시-215)	5.5	A	
2903453060	디클로로헥사플루오르프로판(시에프시-216)	5.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2903453070	클로로헵타플루오르프로판(시에프시-217)	5.5	A	
2903453090	기타	5.5	A	
2903461000	브로모클로로디플루오르메탄(하론-1211)	5.5	A	
2903462000	브로모트리플루오르메탄(하론-1301)	5.5	A	
2903463000	디브로모테트라플루오르에탄(하론-2402)	5.5	A	
2903471000	하이드로브로모플루오르카본	5.5	A	
2903479000	기타	5.5	A	
2903491110	디클로로플루오르메탄(에이치시에프시-21)	5.5	A	
2903491120	클로로디플루오르메탄(에이치시에프시-22)	5.5	A	
2903491130	클로로플루오르메탄(에이치시에프시-31)	5.5	A	
2903491190	기타	5.5	A	
2903491210	디클로로트리플루오르에탄(에이치시에프시-123)	5.5	A	
2903491220	클로로테트라플루오르에탄(에이치시에프시-124)	5.5	A	
2903491230	디클로로플루오르에탄(에이치시에프시-141)	5.5	A	
2903491240	클로로디플루오르에탄(에이치시에프시-142)	5.5	A	
2903491290	기타	5.5	A	
2903491310	디클로로펜타플루오르프로판(에이치시에프시-225)	5.5	A	
2903491390	기타	5.5	A	
2903492000	불소 및 브롬만을 가지는 할로겐화 메탄·에탄·프로판의 유도체	5.5	A	
2903499000	기타	5.5	A	
2903510000	1,2,3,4,5,6-헥사클로로시클로헥산	5.5	A	
2903590000	기타	5.5	A	
2903611000	클로로벤젠	5.5	A	
2903619000	기타	5.5	A	
2903621000	헥사클로로벤젠	5.5	A	
2903622000	디.디.티	5.5	A	
2903691000	염화벤질	5.5	A	
2903692010	1, 2, 4-트리클로로벤젠	5.5	A	
2903692090	기타	5.5	A	
2903693000	벤조트리클로라이드	5.5	A	
2903699000	기타	5.5	A	
2904101000	벤젠 술폰산	5.5	A	
2904109000	기타	5.5	A	
2904201000	가. 니트로톨루엔	5.5	A	
2904209010	니트로벤젠	5.5	A	
2904209020	4-니트로비페닐과 그 염	5.5	A	
2904209090	기타	5.5	A	
2904901000	가. 2,4-디니트로클로로벤젠	5.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2904902000	나. 파라-니트로클로로벤젠	5.5	A	
2904903000	다. 트리클로로니트로메탄(클로로피크린)	5.5	A	
2904909000	라. 기타	5.5	A	
2905110000	가. 메탄올(메틸알콜)	3	A	
2905121000	1-프로판올(프로필알콜)	5.5	A	
2905122010	반도체 제조용의 것	5.5	G	
2905122090	기타	5.5	G	
2905130000	다. 1-부탄올(노르말-부틸알콜)	5	G	
2905140000	라. 기타 부탄올	5.5	A	
2905151000	펜탄올(아밀알콜)	5.5	A	
2905152000	펜탄올의 이성체	5.5	A	
2905161000	2-에틸헥실알콜	5.5	G	
2905169000	기타	5.5	A	
2905171000	1-도데칸올(라우릴알콜)	5.5	A	
2905172000	1-헥사데칸올(세틸알콜)	5.5	A	
2905173000	1-옥타데칸올(스테아릴알콜)	5.5	A	
2905191000	(1) 헵틸알콜	5.5	A	
2905192000	(2) 노닐알콜	5.5	A	
2905193000	(3) 이소노닐알콜	5	A	
2905199010	3, 3-디메틸부탄-2-올(피나코릴 알콜)	5	A	
2905199020	2-프로필-헵틸 알콜	5	A	
2905199030	이소데실 알콜	5	A	
2905199090	기타	5	A	
2905221000	게라니올·시트로네롤·리날롤·로디놀 및 네롤	5	A	
2905229000	기타	5	A	
2905290000	기타	5	A	
2905310000	가. 에틸렌글리콜(에탄디올)	5.5	G	
2905320000	나. 프로필렌글리콜(프로판-1,2-디올)	5.5	G	
2905391000	1,4-부탄디올	5.5	A	
2905392000	네오펜틸 글리콜	5.5	G	
2905399000	기타	5.5	A	
2905410000	2-에틸-2-(히드록시메틸) 프로판-1, 3-디올(트리메틸올프로판)	5.5	A	
2905420000	펜타에리트리톨	5.5	A	
2905430000	만니톨	8	G	
2905440000	D-글루시톨(소르비톨)	8	D	
2905450000	글리세롤	8	C	
2905490000	기타	5.5	C	
2905510000	에스크리바놀(INN)	5.5	A	
2905590000	기타	5.5	A	
2906110000	멘톨	8	A	
2906120000	시클로헥산올, 메틸시클로헥산올 및 디메틸시클로헥산올	5.5	A	
2906131000	스테롤	5.5	A	
2906132000	이노시톨	5.5	A	
2906140000	테르피네올	5.5	A	
2906191000	보르네올	5.5	A	
2906199000	기타	5.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2906210000	벤질알콜	5.5	A	
2906291000	페닐에틸알콜	5.5	A	
2906292000	페닐프로필알콜	5.5	A	
2906293000	신나밀알콜	5.5	A	
2906299000	기타	5.5	A	
2907111000	페놀	5.5	G	
2907112000	페놀의 염	5.5	A	
2907121000	크레졸	5.5	A	
2907122000	크레졸의 염	5.5	A	
2907131000	(1) 옥틸페놀	5.5	A	
2907132000	(2) 노닐페놀	5	A	
2907139000	(3) 기타	5.5	A	
2907141000	크실레놀	5.5	A	
2907142000	크실레놀의 염	5.5	A	
2907151000	(1) 나프톨	5.5	A	
2907152000	(2) 나프톨의 염	5.5	A	
2907191000	티몰	5.5	A	
2907199000	기타	5.5	A	
2907211000	(1) 레소르시놀	5.5	A	
2907212000	(2) 레소르시놀의 염	5.5	A	
2907221000	히드로퀴논	5.5	A	
2907222000	히드로퀴논의 염	5.5	A	
2907231000	(1) 4,4′- 이소프로필리덴디페놀(비스페놀에이)	5.5	G	
2907232000	(2) 4,4′- 이소프로필리덴디페놀(비스페놀에이)의 염	5.5	G	
2907291000	카테콜	5.5	A	
2907299000	기타	5.5	A	
2908101000	클로로페놀	5	A	
2908102000	테트라브로모비스페놀에이	5	A	
2908103000	트리브로모페놀	5	A	
2908109000	기타	5	A	
2908201010	나프톨 술폰산	5.5	A	
2908201020	나프톨술폰산의 염	5.5	A	
2908209010	페놀술폰산	5.5	A	
2908209090	기타	5.5	A	
2908901000	니트로화유도체	5.5	A	
2908902000	니트로소화유도체	5.5	A	
2909110000	디에틸에테르	5.5	A	
2909191000	비스(클로로메틸)에텔	5.5	A	
2909192000	메틸터샤리 부틸에텔	5.5	C	
2909199000	기타	5.5	A	
2909201000	시네올	5.5	A	
2909209000	기타	5.5	A	
2909301000	아니솔	5.5	A	
2909302000	아네톨	5.5	A	
2909303000	디페닐 에테르	5.5	A	
2909304000	앰브렛 머스크	5.5	A	
2909305000	데카브로모디페닐 옥사이드	5.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2909309000	기타	5.5	A	
2909410000	2,2'-옥시디에탄올(디에틸렌 글리콜, 디글)	5.5	A	
2909420000	에틸렌글리콜의 모노메틸에테르 와 디에틸렌글리콜의 모노메틸 에테르	5.5	A	
2909430000	에틸렌글리콜의 모노부틸에테 르와 디에틸렌글리콜의 모노부틸에테르	5.5	A	
2909440000	에틸렌글리콜의 기타 모노알킬에테르와 디에틸렌글리콜의 기타 모노알킬에테르	5.5	A	
2909491000	트리에틸렌 글리콜	5.5	A	
2909499000	기타	5.5	A	
2909501000	오이게놀	5.5	A	
2909502000	이소오이게놀	5.5	A	
2909503000	에테르알콜페놀	5.5	A	
2909509000	기타	5.5	A	
2909601000	과산화알콜	5.5	A	
2909602000	디쿠밀퍼록사이드	5.5	A	
2909603000	메틸에틸케톤퍼록사이드	5.5	A	
2909609000	기타	5.5	C	
2910100000	1. 옥시란(에틸렌옥사이드)	5	A	
2910200000	2. 메틸옥시란(프로필렌옥사이드)	5.5	G	
2910300000	3.1-클로로-2,3-에폭시프로판(에피클로로히드린)	5.5	G	
2910900000	4. 기타	5.5	A	
2911001010	아세탈	5.5	A	
2911001020	헤미아세탈	5.5	A	
2911009000	기타	5.5	A	
2912110000	메탄알(포름알데히드)	5.5	A	
2912120000	에탄알(아세트알데히드)	5.5	A	
2912130000	부탄알(부티르알데히드, 노르말-이성체)	5.5	A	
2912191000	시트로넬알데히드	5.5	A	
2912192000	시톨알	5.5	A	
2912199000	기타	5.5	A	
2912210000	벤즈알데히드	5.5	A	
2912291000	페릴알데히드	5.5	A	
2912292000	페닐아세트알데히드	5.5	A	
2912293000	신남알데히드	5.5	A	
2912294000	알파아밀신남알데히드	5.5	A	
2912295000	시클라멘알데히드	5.5	A	
2912299000	기타	5.5	A	
2912301000	히드록시시트로넬알데히드	5.5	A	
2912309000	기타	5.5	A	
2912410000	가. 바닐린(4-히드록시-3-메톡시벤즈알데히드)	5	A	
2912420000	나. 에틸바닐린(3-에톡시-4-히드록시벤즈알데히드)	5.5	A	
2912491000	(1) 3,4,5-트리메톡시벤즈알데히드	5.5	A	
2912499000	(2) 기타	5.5	A	
2912501000	트리옥산	5.5	A	
2912502000	파라알데히드	5.5	A	

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2912503000	메타알데히드	5.5	A	
2912509000	기타	5.5	A	
2912600000	6. 파라포름알데히드	5.5	A	
2913000000	제2912호의 물품의 할로겐화유도체·술폰화유도체·니트로화유도체 또는 니트로소화유도체	5.5	A	
2914110000	아세톤	5.5	G	
2914120000	부탄온(메틸에틸 케톤)	5.5	A	
2914130000	4-메틸펜탄-2-온(메틸이소부틸케톤)	5.5	A	
2914191000	3, 3-디메틸-2-부타논(피나콜론)	5.5	A	
2914199000	기타	5.5	A	
2914210000	장뇌	5	A	
2914221000	시클로헥사논	5	A	
2914222000	메틸시클로헥사논	5	A	
2914231000	이오논	5	A	
2914232000	메틸이오논	5	A	
2914291000	자스몬	5	A	
2914299000	기타	5	A	
2914310000	페닐 아세톤(페닐프로판-2-온)	5.5	A	
2914390000	기타	5.5	A	
2914401000	디아세톤 알콜(4-히드록시-4-메틸펜탄-2-온)	5.5	A	
2914409000	기타	5.5	A	
2914501000	케톤페놀	5.5	A	
2914509000	기타	5.5	A	
2914610000	가. 안트라퀴논	5.5	A	
2914691000	(1) 안트라퀴논의 유도체	5.5	A	
2914699010	퀴논알콜·퀴논페놀과 퀴논알데히드	5.5	A	
2914699090	기타	5.5	A	
2914701000	케톤 머스크	5	A	
2914709000	기타	5	A	
2915110000	가. 포름산	5.5	A	
2915121000	포름산 칼슘	5.5	A	
2915122000	포름산 암모늄	5.5	A	
2915129000	기타	5.5	A	
2915131000	(1) 포름산 메틸	5.5	A	
2915132000	(2) 2-에틸헥실클로로포메이트	5.5	A	
2915139000	(3) 기타	5.5	A	
2915210000	초산	5.5	A	
2915220000	초산나트륨	5.5	A	
2915230000	초산코발트	5.5	A	
2915240000	무수초산	5.5	A	
2915291000	초산칼슘	5.5	A	
2915299000	기타	5.5	A	
2915310000	가. 초산에틸	5.5	A	
2915320000	나. 초산비닐	5.5	G	
2915331000	(1) 반도체 제조용의 것	5.5	A	
2915339000	(2) 기타	5.5	A	
2915340000	라. 초산이소부틸	5.5	A	
2915350000	마. 초산2-에톡시에틸	5.5	A	

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2915391000	초산아밀	5.5	A	
2915392000	초산이소아밀	5.5	A	
2915393000	초산메틸	5.5	A	
2915399000	기타	5.5	A	
2915401000	가. 모노클로로 아세트산	5.5	A	
2915409000	나. 기타	5.5	A	
2915500000	5. 프로피온산과 그 염 및 에스테르	5.5	A	
2915600000	6. 부탄산 · 펜탄산과 그들의 염 및 에스테르	5.5	A	
2915701000	팔미트산과 그 염 및 에스테르	5.5	A	
2915702010	스테아르산	5.5	A	
2915702020	스테아르산 마그네슘	5.5	A	
2915702030	스테아르산 연	5.5	A	
2915702040	스테아르산 아연	5.5	A	
2915702050	스테아르산 바륨	5.5	A	
2915702060	스테아르산 카드뮴	5.5	A	
2915702070	스테아르산 칼슘	5.5	A	
2915702080	스테아르산 부틸	5.5	A	
2915702090	기타	5.5	A	
2915901000	가. 네오데카노일 클로라이드와 피발로일클로라이드	5.5	A	
2915909010	2-에틸헥소산	5.5	A	
2915909090	기타	5.5	C	
2916111000	아크릴산	6.5	A	
2916119000	기타	6.5	A	
2916121000	아크릴산에틸	6.5	A	
2916122000	아크릴산메틸	6.5	A	
2916123000	아크릴산부틸	6.5	A	
2916124000	아크릴산 2-에틸헥실	6.5	A	
2916129000	기타	6.5	D	
2916131000	메타아크릴산	6.5	D	
2916139000	기타	6.5	D	
2916141000	(1) 메타아크릴산메틸	6.5	G	
2916149000	(2) 기타	6.5	G	
2916151000	올레산과 그 염 및 에스테르	6.5	A	
2916152000	리놀레산과 그 염 및 에스테르	6.5	A	
2916153000	리놀렌산과 그 염 및 에스테르	6.5	A	
2916190000	바. 기타	6.5	A	
2916201000	시클로 헥산카르복시산	6.5	A	
2916202000	시클로 펜테닐 초산	6.5	A	
2916209000	기타	6.5	A	
2916311000	벤조산	6.5	A	
2916312000	벤조산 나트륨	6.5	A	
2916313000	벤조산 벤질	6.5	A	
2916319000	기타	6.5	A	
2916321000	과산화 벤조일	6.5	A	
2916322000	염화벤조일	6.5	A	
2916341000	페닐아세트산	6.5	A	
2916342000	페닐아세트산의 염	6.5	A	
2916351000	페닐아세트산에틸	6.5	A	

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2916352000	페닐아세트산이소부틸	6.5	A	
2916353000	페닐아세트산이소아밀	6.5	A	
2916359000	기타	6.5	A	
2916391000	계피산	6.5	A	
2916399000	기타	6.5	C	
2917111000	옥살산	6.5	A	
2917112000	옥살산의 염	6.5	A	
2917113000	옥살산의 에스테르	6.5	A	
2917121000	아디프산	6.5	D	
2917122000	아디프산의 염	6.5	A	
2917123010	아디프산 디옥틸	6.5	D	
2917123090	기타	6.5	D	
2917131000	아젤라산 및 그 염과 에스테르	6.5	A	
2917132000	세바스산 및 그 염과 에스테르	6.5	A	
2917140000	무수말레산	6.5	A	
2917191000	말레산	6.5	A	
2917192000	숙신산	6.5	A	
2917193000	숙신산 나트륨	6.5	A	
2917194000	말론산 디에틸	6.5	A	
2917195000	말론산 디이소프로필	6.5	A	
2917199000	기타	6.5	A	
2917200000	2. 포화지환식·불포화지환식 또는 시클로테르펜폴리카르복시산 및 그들의 무수물·할로겐화물·과산화물·과산화산과 그들의 유도체	6.5	A	
2917310000	가. 오르토프탈산 디부틸	8	A	
2917321000	오르토프탈산 디-2-에틸헥실	6.5	G	
2917329000	기타	6.5	A	
2917331000	오르토프탈산 디노닐	6.5	A	
2917332000	오르토프탈산 디데실	6.5	A	
2917341000	오르토프탈산 디헵틸	6.5	A	
2917342000	오르토프탈산 디이소데실	6.5	A	
2917349000	기타	6.5	G	
2917350000	마. 무수프탈산	6.5	A	
2917361000	(1) 테레프탈산	6.5	A	
2917369000	(2) 기타	6.5	A	
2917370000	사. 테레프탈산 디메틸	6.5	A	
2917391000	이소프탈산	6.5	A	
2917392000	트리옥틸트리메리테이트	6.5	A	
2917393000	무수트리멜리트산	6.5	A	
2917399000	기타	6.5	A	
2918111000	락트산	6.5	A	
2918112000	락트산의 염	6.5	A	
2918113000	락트산의 에스테르	6.5	A	
2918120000	타르타르산	6.5	A	
2918131000	타르타르산의 염	6.5	A	
2918132000	타르타르산의 에스테르	6.5	A	
2918140000	시트르산	8	A	
2918151010	시트르산 칼슘	6.5	A	
2918151090	기타	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2918152000	시트르산의 에스테르	6.5	A	
2918161000	글루콘산	6.5	A	
2918162000	글루콘산의 염	6.5	A	
2918163000	글루콘산의 에스테르	6.5	A	
2918191010	말산	6.5	A	
2918191090	기타	6.5	A	
2918192010	말산의 염	6.5	A	
2918192090	기타	6.5	A	
2918193010	말산의 에스테르	6.5	A	
2918193020	메틸벤질레이트	6.5	A	
2918193090	기타	6.5	A	
2918194000	2. 2-디페닐-2-하이드록시아세트산(벤질산)	6.5	A	
2918199000	기타	6.5	A	
2918211000	살리실산	6.5	A	
2918212010	살리실산 나트륨	6.5	A	
2918212090	기타	6.5	A	
2918221000	오르토 아세틸살리실산	6.5	A	
2918222000	오르토 아세틸살리산의 염	6.5	A	
2918223000	오르토 아세틸살리실산의 에스테르	6.5	A	
2918231010	살리실산 메틸	6.5	A	
2918231020	살리실산 에틸	6.5	A	
2918231090	기타	6.5	A	
2918232000	기타 살리실산에스테르의 염	6.5	A	
2918291000	(1) 베타옥시나프토산과 그 염	6.5	A	
2918299010	갈산	6.5	A	
2918299020	파라히드록시 나프토산	6.5	A	
2918299030	파라히드록시 벤조산	6.5	A	
2918299040	갈산의 염과 에스테르	6.5	A	
2918299090	기타	6.5	A	
2918300000	3. 알데히드 또는 케톤관능기의 카르복시산(기타 산소관능을 가지지 아니한 것) 및 그들의 무수물·할로겐화물·과산화물·과산화산과 그들의 유도체	6.5	A	
2918900000	4. 기타	6.5	C	
2919001010	디메틸 디클로로비닐 포스페이트(디·디·브이·피)	6.5	A	
2919001020	글리세로인산	6.5	A	
2919001090	기타	6.5	C	
2919002010	글리세로 인산칼슘	6.5	A	
2919002090	기타	6.5	A	
2919009000	기타	6.5	A	
2920101000	0.0-디에틸-0-파라니트로페닐티오포스페이트	6.5	A	
2920102000	0.0-디메틸-0-(3-메틸-4-니트로페닐)티오포스페이트	6.5	A	
2920109000	기타	6.5	C	
2920901010	황산디메틸	6.5	A	
2920901020	황산디에틸	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2920901090	기타	6.5	A	
2920902000	아질산에스테르 및 질산에스테르의 것	6.5	A	
2920903000	탄산에스테르의 것	6.5	A	
2920904010	디메틸 포스파이트	6.5	A	
2920904020	디에틸 포스파이트	6.5	A	
2920904030	트리메틸 포스파이트	6.5	A	
2920904040	트리에틸 포스파이트	6.5	A	
2920909000	기타	6.5	C	
2921111010	메틸아민	6.5	A	
2921111020	메틸아민의 염	6.5	A	
2921112010	디메틸아민	6.5	A	
2921112020	디메틸아민의 염	6.5	A	
2921113010	트리메틸아민	6.5	A	
2921113020	트리메틸아민의 염	6.5	A	
2921121000	디에틸아민	6.5	A	
2921122010	디에틸아민의 염산염	6.5	A	
2921122090	기타	6.5	A	
2921191000	(1) 디메틸아미노에틸클로라이드 염산염	6.5	A	
2921199010	디메틸라우릴아민	6.5	A	
2921199020	클로르메틴(비스(2-클로로에틸)메틸아민)	6.5	A	
2921199030	비스(2-클로로에틸)에틸아민	6.5	A	
2921199040	트리클로르메틴(트리스(2-클로로에틸)아민)	6.5	A	
2921199050	디-이소프로필아민	6.5	A	
2921199060	엔, 엔-디이소프로필-베타- 아미노에틸클로라이드	6.5	A	
2921199070	엔, 엔-디알킬(메틸, 에틸, 노르말-프로필, 이소프로필)2-클로로에틸아민과 그들의 수소화된 염들	6.5	A	
2921199090	기타	6.5	C	
2921211000	에틸렌디아민	6.5	A	
2921212000	에틸렌디아민의 염	6.5	A	
2921221000	(1) 헥사메틸렌디아민	6.5	A	
2921222000	(2) 헥사메틸렌디아민아디페이트	6.5	A	
2921229000	(3) 기타	6.5	A	
2921291000	디에틸렌트리아민	5	A	
2921292000	트리에틸렌 테트라아민	5	A	
2921299000	기타	5	A	
2921301000	시클로 헥실아민	6.5	A	
2921309000	기타	6.5	A	
2921411000	아닐린	6.5	A	
2921412000	아닐린의 염	6.5	A	
2921421000	아닐린의 니트로할로겐화 유도체	6.5	A	
2921422000	2,4,5-트리클로로아닐린	6.5	A	
2921429000	기타	6.5	A	
2921431000	(1) 파라-톨루이딘-메타-술폰산과 그 염	6.5	A	
2921432000	(2) 2-클로로-파라-톨루이딘-5-술폰산과 그 염	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2921433000	(3) 3-아미노-6-클로로톨루엔-4-술폰산과 그 염	6.5	A	
2921439010	톨루이딘	6.5	A	
2921439090	기타	6.5	A	
2921441000	디페닐아민	6.5	A	
2921449000	기타	6.5	A	
2921451000	(1) 1-나프틸아민-4-술폰산과 그 염	6.5	A	
2921459010	(가) 1-나프틸아민(알파나프틸아민)과 그 염	6.5	A	
2921459020	(나) 2-나프틸아민(베타나프틸아민)과 그 염	6.5	A	
2921459030	(다) 2-나프틸아민-3,6,8-트리술폰산과 그 염	5	A	
2921459090	(라) 기타	6.5	A	
2921460000	바. 암페타민(INN), 벤즈페타민(INN), 덱스암페타민(INN), 에칠암페타민(INN), 펜캄파민(INN), 레페타민(INN), 레브암페타민(INN), 메페노렉스(INN), 펜터민(INN) 및 그들의 염	6.5	A	
2921490000	사. 기타	6.5	A	
2921511000	(1) 엔-페닐-엔-이소프로필- 파라-페닐렌디아민	6.5	A	
2921512000	(2) 엔-(1,3-디메틸 부틸)-엔-페닐-파라-페닐렌디아민	6.5	A	
2921519010	오르토 페닐렌 디아민	6.5	A	
2921519020	메타 페닐렌 디아민	6.5	A	
2921519030	파라 페닐렌 디아민	6.5	A	
2921519040	디아미노톨루엔	6.5	A	
2921519090	기타	6.5	A	
2921591000	(1) 3,3디클로로벤지딘술폰산염	6.5	A	
2921599010	(가) 벤지딘	6.5	A	
2921599020	(나) 벤지딘 디히드로클로라이드	6.5	A	
2921599030	(다) 4,4′-디아미노스틸벤-2,2′-디술폰산과 그 염	6.5	A	
2921599040	(라) 벤지딘의 염(벤지딘디히드로클로라이드의 것은 제외한다)	6.5	A	
2921599050	(마) 오르토-톨리딘과 그 염	6.5	A	
2921599090	(바) 기타	6.5	A	
2922111000	모노에탄올아민	6.5	A	
2922112000	모노에탄올아민의 염	6.5	A	
2922121000	디에탄올아민	6.5	A	
2922122000	디에탄올아민의 염	6.5	A	
2922131000	트리에탄올아민	6.5	A	
2922132000	트리에탄올아민의 염	6.5	A	
2922140000	덱스트로프로폭시펜(INN)과 그 염	6.5	A	
2922191000	아릴에탄올아민	6.5	A	
2922193010	엔, 엔-디알킬-2-아미노에탄올과 그의 수소화된 염들	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2922193020	엔, 엔-디에틸-2-아미노에탄올과 그의 수소화된 염들	6.5	A	
2922193090	기타	6.5	A	
2922194000	에틸디에탄올아민	6.5	A	
2922195000	메틸디에탄올아민	6.5	A	
2922196000	디에틸아미노에탄올	6.5	A	
2922199000	기타	6.5	A	
2922211000	(1) 7-아미노-1-나프톨-3-술폰산(감마 에시드)과 그 염	6.5	A	
2922212000	(2) 8-아미노-1-나프톨-3,6-디술폰산(에치 에시드)과 그 염	5	A	
2922213000	(3) 2-아미노-5-나프톨-7-술폰산(제이 에시드)과 그 염	6.5	A	
2922219000	(4) 기타	6.5	A	
2922221000	아니시딘과 그들의 염	6.5	A	
2922222000	디아니시딘과 그들의 염	6.5	A	
2922223000	페네티딘과 그들의 염	6.5	A	
2922291000	(1) 파라아미노페놀	6.5	A	
2922299010	메타아미노페놀	6.5	A	
2922299020	오르토 아미노페놀	6.5	A	
2922299030	아미노 크레졸	6.5	A	
2922299090	기타	6.5	A	
2922310000	가. 암페프라몬(INN), 메타돈(INN), 노르메사돈(INN) 및 그들의 염	6.5	A	
2922391000	4-(엔-에틸-엔-베타-에록시-에틸아미노)-2-메틸벤즈알데히드	6.5	A	
2922392000	아미노 안트라퀴논과 그들의 염	6.5	A	
2922393000	아미노 안트라퀴논의 유도체	6.5	A	
2922399000	기타	6.5	A	
2922411000	리신	6.5	A	
2922412000	리신의 에스테르	6.5	A	
2922413000	리신의 염과 리신에스테르의 염	6.5	A	
2922421000	(1) 글루탐산	5	A	
2922422000	(2) 글루탐산 나트륨	8	A	
2922423000	(3) 기타 글루탐산의 염	6.5	A	
2922431000	안트라닐산	6.5	A	
2922439000	안트라닐산의 염	6.5	A	
2922440000	라. 틸리딘(INN)과 그 염	6.5	A	
2922491000	글리신	6.5	A	
2922492000	알라닌	6.5	A	
2922493000	류우신	6.5	A	
2922494000	바린	6.5	A	
2922495000	아스파르트산	6.5	A	
2922496000	페닐글리신	6.5	A	
2922497000	에틸파라아미노 벤조에이트	6.5	A	
2922499000	기타	6.5	A	
2922501000	가. 세린	6.5	A	
2922502000	나. 파라아미노살리실산과 그 염	6.5	A	
2922503000	다. 1-파라-니트로 페놀-2-아미노-1,3-프로판디올	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2922504000	라. 디알파히드록시페닐글리신	6.5	A	
2922509000	마. 기타	6.5	C	
2923101000	콜린	6.5	A	
2923102000	콜린의 염	6.5	A	
2923201000	레시틴	6.5	A	
2923202000	기타 포스포아미노리피드	6.5	A	
2923900000	기타	6.5	D	
2924110000	가. 메프로바메이트(INN)	6.5	A	
2924191000	디메칠포름아미드	6.5	A	
2924192000	디메칠아세트아미드	6.5	C	
2924199000	기타	6.5	A	
2924210000	가. 우레인과 그들의 유도체 및 그들의 염	6.5	A	
2924230000	나. 2-아세트아미도벤조산(엔-아세틸 안트라닐산) 및 그 염	6.5	A	
2924240000	다. 에치나메이트(INN)	6.5	A	
2924291010	(가) 아미노아세트아닐리드 및 그 유도체	6.5	A	
2924291020	(나) 아세트아미노펜	6.5	C	
2924291090	(다) 기타	6.5	C	
2924292000	(2) 아세토아세트아닐리드 및 그 유도체	5	A	
2924299010	염산리도카인	6.5	A	
2924299090	기타	6.5	A	
2925111000	사카린	6.5	A	
2925112000	사카린의 염	6.5	A	
2925120000	구루테치미드(INN)	6.5	A	
2925191000	프탈아미드	6.5	A	
2925199000	기타	6.5	A	
2925201000	구아니딘	6.5	A	
2925202000	디페닐 구아니딘	6.5	A	
2925209000	기타	6.5	A	
2926100000	1. 아크릴로니트릴	6.5	G	
2926200000	2. 1-시아노구아니딘(디시안디아미드)	6.5	A	
2926300000	3. 펜프로포렉스(INN)와 그 염 및 메사돈(INN) 매개체(4-시아노-2-디메틸아미노-4, 4-디페닐부탄)	6.5	A	
2926901000	가. 아세토니트릴	6.5	A	
2926902000	나. 1,4-디아미노-2,3-디시아노안트라퀴논	6.5	A	
2926909010	말로노니트릴	6.5	A	
2926909090	기타	6.5	A	
2927001100	가. 6-니트로-1-디아조-2-나프톨-4-술폰산	6.5	A	
2927001900	나. 기타	6.5	A	
2927002100	아조디카아본아미드	8	A	
2927002910	아조이소부티로니트릴	8	A	
2927002990	기타	8	A	
2927003000	3. 아족시화합물	6.5	A	
2928001000	1. 페닐히드라진	6.5	A	
2928009010	페릴랄틴	6.5	A	
2928009020	메틸에틸 케토옥심	6.5	A	
2928009090	기타	6.5	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2929101000	톨루엔 디이소시아네이트	6.5	A	
2929102000	디페닐메탄 디이소시아네이트	6.5	A	
2929109000	기타	6.5	A	
2929901000	이소시안화물	6.5	A	
2929903000	디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필) 엔, 엔-디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)포스포라미데이트	6.5	A	
2929904000	디에틸-디메틸 포스포르 아미데이트	6.5	A	
2929905000	오르토-에틸-2-디이소프로필 아미노에틸 메틸포스포나이트	6.5	A	
2929906000	엔, 엔-디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)포스포라미딕 디할라이드	6.5	A	
2929909000	기타	6.5	A	
2930101000	에틸크산틴산나트륨	6.5	A	
2930102000	에틸크산틴산 칼륨	6.5	A	
2930109000	기타	6.5	A	
2930201000	티오카르바메이트	6.5	A	
2930202000	디티오카르메이트	6.5	A	
2930301000	티우람모노술파이드	6.5	A	
2930302000	티우람디술파이드	6.5	A	
2930303000	티우람테트라술파이드	6.5	A	
2930400000	4. 메티오닌	6.5	A	
2930901000	가. 2-아미노-4-메틸티오부티르산나트륨	6.5	A	
2930902010	티오우레아	6.5	A	
2930902020	티오카르바닐리드	6.5	A	
2930902090	기타	6.5	A	
2930903010	티오알콜	6.5	A	
2930903020	티오페놀	6.5	A	
2930903030	엔, 엔-디이소프로필-베타-아미노에탄티올	6.5	A	
2930903040	엔, 엔-디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필) 아미노에탄-2-티올과 그들의 수소화된 염들	6.5	A	
2930904010	티오디글라이콜[비스(2-하이드록시에틸) 술파이드]	6.5	A	
2930904020	티오아닐린	6.5	A	
2930904090	기타	6.5	A	
2930905010	2-클로로 에틸클로로메틸술파이드	6.5	A	
2930905020	비스(2-클로로에틸)술파이드	6.5	A	
2930905030	비스(2-클로로에틸티오)메탄	6.5	A	
2930905040	1, 2-비스(2-클로로에틸티오)에탄	6.5	A	
2930905050	1, 3-비스(2-클로로에틸티오)-노르말-프로판	6.5	A	
2930905060	1, 4-비스(2-클로로에틸티오)-노르말-부탄	6.5	A	
2930905070	1, 5-비스(2-클로로에틸티오)-노르말-펜탄	6.5	A	
2930905081	비스(2-클로로에틸티오메틸)에테르	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2930905082	비스(2-클로로에틸티오에틸)에테르	6.5	A	
2930905090	기타	6.5	A	
2930906000	바. [에스-2-(디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)아미노)에틸]하이드로젠 알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)포스포노티오에이트와 그들의 오-알킬(탄소수가 10개이하로서 사이클로알킬을 포함한다) 에스테르와 그들의 알칼화 혹은 수소화된 염들	6.5	A	
2930907000	사. 오, 오-디에틸에스-[2-(디에틸아미노)에틸]포스포로티오에이트와 그의 알칼화 및 수소화된 염들	6.5	A	
2930908000	아. 오-에틸, 에스-페닐 에틸포스포노티올로티오네이트(포노포스)	6.5	A	
2930909010	(1) 티오산	6.5	A	
2930909020	(2) 이소티오시아네이트	6.5	A	
2930909030	(3) 시스테인	6.5	A	
2930909040	(4) 시스틴	6.5	A	
2930909050	(5) 글루타티온	6.5	A	
2930909060	(6) 8-클로로-6-토시록틴산에틸에스테르	6.5	A	
2930909070	(7) 메틸, 에틸, 노르말-프로필 또는 이소프로필 그룹 외에는 더 이상의 탄소원자가 없는 탄소화합물 그룹에 결합되어 있는 인원자를 포함한 화합물	6.5	A	
2930909090	(8) 기타	6.5	C	
2931001000	유기 수은 화합물	6.5	A	
2931002010	2-클로로비닐 디클로로아르신	6.5	A	
2931002020	비스(2-클로로비닐)클로로아르신	6.5	A	
2931002030	트리스(2-클로로비닐) 아르신	6.5	A	
2931002090	기타	6.5	A	
2931003100	[오-2-디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)아미노]에틸 하이드로젠알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)포스포나이트와 그들의 오-알킬(탄소수는 10개이하로서 사이클로알킬을 포함한다) 에스테르;그들에 대한 알칼화 또는 수소화된 염들	6.5	A	
2931003300	오-이소프로필 메틸포스포노클로리데이트	6.5	A	
2931003400	오-피나콜릴 메틸포스포노클로리데이트	6.5	A	
2931003500	오-알킬(탄소수는 10개이하로서 사이클로알킬을 포함한다)알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)포스포노플루오리데이트	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2931003700	오-알킬(탄소수 10개이하로서 사이클로알킬을 포함한다) 엔, 엔-디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)포스포라미도시아니데이트	6.5	A	
2931003911	디메틸 메틸포스포네이트	6.5	A	
2931003912	디에틸 에틸포스포네이트	6.5	A	
2931003913	디에틸 메틸포스포네이트	6.5	A	
2931003914	디메틸 에틸포스포네이트	6.5	A	
2931003919	기타	6.5	A	
2931004010	알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필) 포스포닐 디플루오라이드	6.5	A	
2931004090	기타	6.5	A	
2931005010	메틸포스포닐디클로라이드	6.5	A	
2931005020	메틸포스피닐디클로라이드	6.5	A	
2931005030	에틸포스포닐디클로라이드	6.5	A	
2931005040	에틸포스피닐디클로라이드	6.5	A	
2931005090	기타	6.5	A	
2931009010	디부틸 틴 옥사이드	6.5	A	
2931009020	디에틸 알루미늄 클로라이드	6.5	A	
2931009090	기타	6.5	A	
2932110000	가. 테트라히드로푸란	6.5	A	
2932120000	나. 2-푸르알데히드(푸르푸르알데히드)	6.5	A	
2932131000	푸르푸릴 알콜	6.5	A	
2932132000	테트라히드로푸르푸릴 알콜	6.5	A	
2932190000	라. 기타	6.5	C	
2932211000	쿠마린	5	A	
2932212000	메틸쿠마린	5	A	
2932213000	에틸쿠마린	5	A	
2932291000	노나락톤	5	A	
2932292000	운데카락톤	5	A	
2932293000	부티로락톤	5	A	
2932294000	산토닌	5	A	
2932295000	페놀프탈레인	5	A	
2932296000	글루쿠로노락톤	5	A	
2932297000	탈수소초산과 그 염	5	A	
2932298000	아세틸케텐(디케텐)	5	A	
2932299000	기타	5	A	
2932910000	이소사프롤	6.5	A	
2932920000	1-(1,3-벤조디옥솔-5-일)프로판-2-온	6.5	A	
2932930000	피페로날	6.5	A	
2932940000	사프롤	6.5	A	
2932950000	테트라히드로카나비놀(모든 이성체)	6.5	A	
2932991000	디옥산	6.5	A	
2932992000	벤조푸란(쿠마론)	6.5	A	
2932993000	머큐로크롬	6.5	A	
2932994000	3,4-메틸렌디옥시페닐-2-프로파논	6.5	A	
2932999000	기타	6.5	C	
2933111000	(1) 메틸렌비스(1-페닐-2,3-디메틸-4-메틸아미노피라조론-5)	6.5	A	
2933119010	페나존(안티피린)	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2933119020	아미노페나존	6.5	A	
2933119030	설피린	6.5	A	
2933119040	이소프로필 안티피린	6.5	A	
2933119090	기타	6.5	A	
2933191000	(1) 피라조론과 그 유도체	6.5	A	
2933199010	페닐부타존	6.5	A	
2933199020	피라졸레이트	6.5	A	
2933199090	기타	6.5	A	
2933211000	히단토인	6.5	A	
2933212000	히단토인의 유도체	6.5	A	
2933291000	리시딘	6.5	A	
2933299000	기타	6.5	C	
2933311000	피리딘	6.5	A	
2933312000	피리딘의 염	6.5	A	
2933321000	피페리딘	6.5	A	
2933329000	피페리딘의 염	6.5	A	
2933330000	알페타닐(INN), 아닐레리딘(INN), 베지트라마이드(INN), 브로마제팜(INN), 디페녹신(INN), 디펜옥실레이트(INN), 디피파논(INN), 펜타닐(INN), 케토베미돈(INN), 메칠페니데이트(INN), 펜타조신(INN), 페치딘(INN), 페치딘(INN)인터미디에이트에이, 펜사이클리딘(INN)(PCP), 페노페리딘(INN), 피프라드롤(INN), 피리트라미드(INN), 프로피람(INN), 트리메페리딘(INN) 및 그들의 염	6.5	A	
2933391000	이소니코산 하이드라짓드	6.5	A	
2933393000	3-하이드록시-1-메틸피페리딘	6.5	A	
2933394000	3-퀴뉴클리디닐 벤질레이트	6.5	A	
2933395000	퀴뉴클리딘-3-올	6.5	A	
2933399000	기타	6.5	C	
2933410000	레보파놀(INN) 및 그 염	6.5	A	
2933491000	피비니움파모에이트	6.5	A	
2933499000	기타	6.5	A	
2933520000	가. 말로닐우레아(바르비투르산)와 그들의 염	6.5	A	
2933530000	나. 아로바르비탈(INN), 아모바르비탈(INN), 바르비탈(INN), 부탈비탈(INN), 부토바르비탈(INN), 싸이클로바르비탈(INN), 메칠페노바르비탈(INN), 펜토바르비탈(INN), 페노바르비탈(INN), 섹부타바비탈(INN), 세코바르비탈(INN), 비닐비탈(INN) 및 그들의 염	6.5	A	
2933540000	다. 기타 말로닐우레아(바르비투르산) 유도체 및 그들의 염	6.5	A	
2933550000	라. 로프라졸람(INN), 메크로콰론(INN), 메타콰론(INN), 지페프롤(INN) 및 그들의 염	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2933591100	(가) 5-플루오르우라실	6.5	A	
2933591910	피리미딘	6.5	A	
2933591990	기타	6.5	A	
2933592010	(가) 피페라진	6.5	A	
2933592020	(나) 시트르산 피페라진	6.5	A	
2933592030	(다) 아디프산 피페라진	6.5	A	
2933592040	(라) 1-아미노-4-메틸피페라진	6.5	A	
2933592090	(마) 기타	6.5	C	
2933599000	(3) 기타	6.5	A	
2933610000	가. 멜라민	6.5	A	
2933691000	(1) 염화시아눌	6.5	A	
2933692000	(2) 헥사메틸렌 테트라민	6.5	A	
2933699010	트리메틸렌 트리니트라민	6.5	A	
2933699090	기타	6.5	A	
2933710000	6-헥산락탐(에프시론-카프로락탐)	6.5	G	
2933720000	클로바잠(INN)과 메치푸리론(INN)	6.5	A	
2933791000	이사틴	6.5	A	
2933792000	2- 히드록시퀴놀린	6.5	A	
2933793000	1-비닐-2-피롤리돈	6.5	A	
2933799000	기타	6.5	C	
2933910000	가. 알프라졸람(INN), 카마제팜(INN), 클로르디아제폭사이드(INN), 클로나제팜(INN), 클로라제페이트, 델로라제팜(INN), 디아제팜(INN), 에스타졸람(INN), 에칠로프라제페이트(INN), 플루디아제팜(INN), 플루니트라제팜(INN), 플루라제팜(INN), 할라제팜(INN), 로라제팜(INN), 로르메타제팜(INN), 마진돌(INN), 메타제팜(INN), 미다졸람(INN), 니메타제팜(INN), 니트라제팜(INN), 놀다제팜(INN), 옥사제팜(INN), 피나제팜(INN), 프라제팜(INN), 피로발레론(INN), 테마제팜(INN), 테트라제팜(INN), 트리아졸람(INN) 및 그들의 염	6.5	A	
2933991000	(1) 인돌과 그 유도체	6.5	A	
2933999000	(2) 기타	6.5	C	
2934101000	가. 아미노티아졸 및 그 유도체	6.5	A	
2934109000	나. 기타	6.5	A	
2934201000	벤조티아졸	6.5	A	
2934202000	머캡프토 벤조티아졸	6.5	A	
2934203000	디벤조티아졸린 디술파이드	6.5	A	
2934209000	기타	6.5	A	
2934301000	페노티아진(티오디페닐아민)	6.5	A	
2934309000	기타	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2934910000	가. 아미노렉스(INN), 브로티졸람(INN), 클로티아제팜(INN), 클록사졸람(INN), 덱스트로모라마이드(INN), 할록사졸람(INN), 케타졸람(INN), 메소카브(INN), 옥사졸람(INN), 페몰린(INN), 펜디메트라진(INN), 펜메트라진(INN), 서펜타닐(INN) 및 그들의 염	6.5	A	
2934991000	(1) 모르포린	6.5	A	
2934992000	(2) 핵산과 그들의 염 및 유도체	8	A	
2934993000	(3) 7-아미노세팔로스포린산	6.5	A	
2934999000	(4) 기타	6.5	C	
2935001000	1. 오르토 톨루엔 술폰아미드	6.5	A	
2935002000	2. 5-아미노-2-메틸-엔-페닐벤젠 술폰아미드	6.5	A	
2935003000	3. 파라-톨루이딘-3-술폰아닐리드	6.5	A	
2935004000	4. 2-아미노-엔-에틸벤젠 술폰아닐리드	6.5	A	
2935005000	5. 2-아미노-에틸-엔-페닐벤젠 술폰아닐리드	6.5	A	
2935006000	6. 술파메톡사졸	6.5	A	
2935007000	7. 술파메톡신	6.5	A	
2935008010	술파민	6.5	A	
2935008020	술파피리딘	6.5	A	
2935008030	술파디이아진	6.5	A	
2935008040	술파메라진	6.5	A	
2935008050	술파티아졸	6.5	A	
2935008090	기타	6.5	A	
2935009010	파라술파밀 벤질아민	6.5	A	
2935009090	기타	6.5	A	
2936101000	프로비타민에이 및 그 유도체	6.5	A	
2936109000	기타	6.5	A	
2936210000	비타민A와 그들의 유도체	6.5	A	
2936220000	비타민B_1과 그 유도체	6.5	A	
2936230000	비타민B_2와 그 유도체	6.5	A	
2936240000	디 또는 디엘-판토텐산(비타민B_3또는 비타민B5)과 그 유도체	6.5	A	
2936250000	비타민B6와 그 유도체	6.5	A	
2936260000	비타민B12와 그 유도체	6.5	A	
2936271000	아스코르브산	6.5	C	
2936272000	아스코르브산나트륨	6.5	A	
2936273000	아스코르브산 칼슘	6.5	A	
2936279000	기타	6.5	A	
2936281000	초산알파토코페롤	6.5	A	
2936289000	기타	6.5	C	
2936291010	비타민B9	6.5	A	
2936291090	기타	6.5	A	
2936292000	비타민D와 그들의 유도체	6.5	C	
2936293000	비타민H와 그 유도체	6.5	A	
2936294000	비타민K와 그들의 유도체	6.5	A	
2936295000	니코틴아미드와 그 유도체	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2936299000	기타	6.5	A	
2936900000	기타(천연의 프로비타민 농축물 및 비타민 농축물을 포함한다)	6.5	A	
2937111000	제2933호의 8 및 제2934호의 4의 것	6.5	A	
2937119000	기타	0	K	
2937120000	나. 인슐린과 그 염	0	K	
2937191000	제2933호의 8 및 제2934호의 4의 것	6.5	A	
2937199000	기타	0	K	
2937211000	코르티손	0	K	
2937212000	히드로코르티손	0	K	
2937213000	프레드니손	0	K	
2937214000	프레드니소론	0	K	
2937220000	코르티코스테로이드 호르몬의 할로겐화 유도체	0	K	
2937230000	에스트로겐과 프로게스토겐	0	K	
2937292000	제2914호의 5의 것	5.5	A	
2937299000	기타	0	K	
2937310000	에피네프린	0	K	
2937391000	제2922호의 5의 것	6.5	A	
2937399000	기타	0	K	
2937400000	4. 아미노산 유도체	0	K	
2937501000	제2918.19호 및 제2918호의 4의 것	6.5	A	
2937502000	제2934호의 4의 것	6.5	A	
2937509000	기타	0	K	
2937901000	제2933호의 8 및 제2934호의 4의 것	6.5	A	
2937909000	기타	0	K	
2938101000	루토시드(루틴)	6.5	A	
2938102000	루토시드의 유도체	6.5	A	
2938901000	디기탈리스 글리코시드	6.5	A	
2938902000	글리시리진과 글리시리제이트	6.5	A	
2938903000	사포닌	6.5	A	
2938904000	스테비오사이드	6.5	A	
2938909000	기타	6.5	A	
2939111000	모르핀	0	K	
2939112000	에틸모르핀	0	K	
2939113000	코데인	0	K	
2939114000	양귀비 줄기 농축물(전 중량의 100분의 50이상의 알칼로이드를 함유하는 것에 한한다)	8	A	
2939119000	기타	0	K	
2939190000	기타	0	K	
2939210000	키닌과 그 염	0	K	
2939291000	키니딘과 그 유도체 및 그들의 염	0	K	
2939292000	신코닌과 그 유도체 및 그들의 염	0	K	
2939293000	신코니딘과 그 유도체 및 그들의 염	0	K	
2939299000	기타	0	K	
2939300000	카페인과 그 염	0	K	
2939411000	에페드린	0	K	
2939419000	에페드린의 염	0	K	
2939421000	슈도에페드린(INN)	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2939429000	슈도에페드린의 염	0	K	
2939430000	캐친(INN)과 그 염	0	K	
2939490000	기타	0	K	
2939510000	페네틸린(INN)과 그 염	0	K	
2939590000	기타	0	K	
2939611000	엘고메트린	0	K	
2939619000	엘고메트린의 염	0	K	
2939621000	엘고타민	0	K	
2939629000	엘고타민과 그 염	0	K	
2939631000	리세르그산	0	K	
2939639000	리세르그산의 염	0	K	
2939690000	기타	0	K	
2939910000	코카인, 에크코닌, 레보메탐페타민, 메탐페타민((INN), 메탐페타민 레이스메이트 및 그들의 염, 그들의 에스테르와 기타 그들의 유도체	0	K	
2939991000	아트로핀과 호마토로핀	0	K	
2939992000	아레코린	0	K	
2939993000	피페린	0	K	
2939994000	니코틴과 그 염	0	K	
2939999000	기타	0	K	
2940001010	갈락토오스	8	A	
2940001020	소르보오스	8	A	
2940001030	키실로오스	8	A	
2940001090	기타	8	A	
2940002010	히드록시프로필 슈크로오스	8	A	
2940002090	기타	8	A	
2941101000	가. 페니실린 지 칼륨	6.5	A	
2941109010	페니실린 지나트륨	6.5	A	
2941109020	페니실린브이	6.5	A	
2941109090	기타	6.5	A	
2941200000	2. 스트렙토마이신과 그들의 유도체 및 그들의 염	6.5	A	
2941301000	클로로 테트라사이클린	6.5	A	
2941302000	염산 옥시 테트라사이클린	6.5	A	
2941303000	염산 클로로 테트라사이클린	6.5	A	
2941309000	기타	6.5	A	
2941400000	4. 클로람페니콜과 그 유도체 및 그들의 염	6.5	A	
2941501000	가. 에리즈로마이신 티오시아네이트	6.5	A	
2941509000	나. 기타	6.5	A	
2941902000	가. 11-알파클로로-6-데옥시-6-데메틸-6-메틸렌-5-옥시테트라시클린-파라톨루엔술포네이트	6.5	A	
2941909010	황산 카나마이신	6.5	A	
2941909020	레더마이신	6.5	A	
2941909030	황산 겐타마이신	6.5	A	
2941909040	류코마이신	6.5	A	
2941909090	기타	6.5	C	
2942001000	케텐	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
2942009010	아세트 아비산 등	6.5	A	
2942009090	기타	6.5	A	
3001101000	선	0	K	
3001102000	웅담	0	K	
3001109000	기타	0	K	
3001201000	선추출물	0	K	
3001202000	간장추출물	0	K	
3001203000	담낭추출물	0	K	
3001204000	췌장추출물	0	K	
3001205000	위장추출물	0	K	
3001209000	기타	0	K	
3001901000	가. 피부 및 뼈(이식용의 것에 한한다)	0	K	
3001909010	헤파린과 그 염	0	K	
3001909090	기타	0	K	
3002101000	가. 혈액분획물의 조제품과 의약품으로 포장된 것	0	K	
3002102010	헤모글로빈	0	K	
3002102020	글로부린	0	K	
3002103000	다. 트롬빈과 프로트롬비나제	0	K	
3002109010	(1) 면역혈청	0	K	
3002109020	(2) 혈청과 혈장(합성의 것을 제외한다)	0	K	
3002109090	(3) 기타	0	K	
3002200000	2. 백신(인체의약용의 것에 한한다)	0	K	
3002301000	가. 구제역 백신	0	K	
3002309000	나. 기타	0	K	
3002901000	가. 인혈	0	K	
3002902000	나. 동물의 피(치료용·예방용 또는 진단용으로 조제한 것에 한한다)	0	K	
3002903010	(1)색시톡신	6.5	A	
3002903020	(2)라이신	8	A	
3002903090	(3)기타	0	K	
3002904000	라. 미생물배양체	0	K	
3002905000	마. 바이러스 및 항바이러스	0	K	
3002906000	바. 박테리오파지	0	K	
3002909000	사. 기타	0	K	
3003101000	페니실린 또는 이들의 유도체(페니실린산 구조를 가진것)을 함유하는 것.	8	A	
3003102000	스트렙토마이신 또는 그들의 유도체를 함유한 것	8	A	
3003201000	항결핵제 및 항암제	8	C	
3003209010	클로람 페니콜제제	8	A	
3003209090	기타	8	A	
3003310000	인슐린을 함유한 것	8	A	
3003391010	뇌하수체 전엽 호르몬제제	8	A	
3003391020	뇌하수체 후엽 호르몬제제	8	A	
3003392000	수액선 호르몬제제	8	A	
3003393000	갑상선 및 부갑상선 호르몬제제	8	A	
3003394000	단백동화스테로이드제제	8	A	
3003395000	부신피질 호르몬제제	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3003396000	부신수질 호르몬제제	8	A	
3003397000	남성 호르몬제제	8	A	
3003398000	난포 및 황체 호르몬제제	8	A	
3003399000	기타	8	C	
3003401000	항암제	8	A	
3003409110	모르핀제제	8	A	
3003409120	키닌제제	8	A	
3003409130	테오브로민제제	8	A	
3003409210	카페인제제	8	A	
3003409220	스트리키닌제제	8	A	
3003409230	에페드린제제	8	A	
3003409310	코카인제제	8	A	
3003409320	맥각알카로이드제제	8	A	
3003409330	니코틴제제	8	A	
3003409400	아트로핀과 호마트로핀제제	8	A	
3003409500	아레코린제제	8	A	
3003409600	피페린제제	8	A	
3003409900	기타	8	C	
3003901000	항결핵제·구충제 및 항암제	8	A	
3003909100	아스피린제제	8	C	
3003909200	항히스타민제제	8	A	
3003909300	비타민제제	8	C	
3003909400	녹용제제	8	A	
3003909500	인삼제제	8	A	
3003909600	로얄제리 제재	8	A	
3003909900	기타	8	C	
3004101000	페니실린 또는 이들의 유도체(페니실린구조를 가진 것)를 함유한 것	8	C	
3004102000	스트렙토마이신 또는 그들의 유도체를 함유한 것	8	A	
3004201000	항결핵제·구충제 및 항암제	8	C	
3004209100	클로람페니콜제제	8	A	
3004209200	에리트로마이신제제	8	C	
3004209300	옥시테트라 사이클린제제	8	C	
3004209400	카나마이신제제	8	A	
3004209900	기타	8	C	
3004310000	인슐린을 함유한 것	8	C	
3004320000	코르티코스테로이드 호르몬, 그 유도체와 그와 유사한 구조를 가지는 것	8	C	
3004391010	뇌하수체 전엽 호르몬제제	8	C	
3004391020	뇌하수체 후엽 호르몬제제	8	A	
3004392000	수액선 호르몬제제	8	A	
3004393000	갑상선 및 부갑상선 호르몬제제	8	A	
3004394000	단백동화 스테로이드제제	8	A	
3004395000	부신수질 호르몬제제	8	A	
3004396000	남성 호르몬제제	8	A	
3004397000	난포 및 황체 호르몬제제	8	C	
3004399000	기타	8	C	
3004401000	항암재	8	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3004409110	모르핀제제	8	A	
3004409120	키닌제제	8	A	
3004409130	테오브로민제제	8	A	
3004409210	카페인제제	8	A	
3004409220	스트리키닌제제	8	A	
3004409230	에페드린제제	8	A	
3004409310	코카인제제	8	A	
3004409320	맥각알카로이드제제	8	A	
3004409330	니코틴제제	8	C	
3004409400	아트로핀과 호마트로핀제제	8	A	
3004409500	아레코린제제	8	A	
3004409600	피페린제제	8	A	
3004409900	기타	8	C	
3004501000	비타민 에이제제	8	A	
3004502010	비타민 비1제제	8	A	
3004502090	기타	8	C	
3004503000	비타민 씨제제	8	C	
3004504000	비타민 디제제	8	C	
3004505000	비타민 이제제	8	A	
3004506000	비타민 에이취제제	8	A	
3004507000	비타민 케이제제	8	A	
3004509000	기타	8	C	
3004901000	항결핵제·구충제 및 항암제	8	C	
3004909100	아스피린제제	8	A	
3004909200	항히스타민제제	8	A	
3004909300	녹용제제	8	C	
3004909400	인삼제제	8	A	
3004909500	로얄젤리 제재	8	A	
3004909900	기타	8	C	
3005101000	반창고	0	K	
3005109000	기타	0	K	
3005901000	탈지면	0	K	
3005902000	거어즈	0	K	
3005903000	붕대	0	K	
3005904000	조제드레싱과 습포제	0	K	
3005909000	기타	0	K	
3006101000	살균한 외과용의 캣거트와 이와 유사한 살균한 봉합재	0	K	
3006102000	살균한 외과용 수술상처의 봉합용 접착제	0	K	
3006103000	살균한 라미나리아와 라미나리아의 텐트	0	K	
3006104000	살균한 흡수성 외과용 또는 치과용 지혈재	0	K	
3006200000	2. 혈액형 분류용 시약	0	K	
3006301000	엑스선 검사용 조영제	0	K	
3006302000	진단용 시약(환자투여용의 것)	0	K	
3006401000	치과용 시멘트	0	K	
3006402000	치과용 충전제	0	K	
3006403000	뼈형성용 시멘트	0	K	
3006500000	5. 구급상자와 구급대	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3006600000	6. 호르몬 · 제2937호의 기타 제품 또는 살정자제를 기제로 하는 피임성의 화학조제품	0	K	
3006700000	7. 외과 수술이나 신체검사시 신체 각 부분의 윤활제로 사용되거나 신체와 의료기기 사이의 접착약품으로서 사람 또는 수의약에 사용되는 겔 조제품	6.5	A	
3006801010	(1) 피부 및 뼈(이식용의 것에 한한다)	0	K	
3006801090	(2) 기타	0	K	
3006802010	(1) 혈액분획물의 조제품과 의약품으로 포장된 것	0	K	
3006802020	(2) 헤모글로빈과 글로부린	0	K	
3006802031	색시톡신	6.5	A	
3006802032	라이신	8	A	
3006802090	(4) 기타	0	K	
3006803000	다. 제3003호 및 제3004호의 것	8	A	
3006804000	라. 제3005호 및 제3006호의 것	0	K	
3006805000	마. 제3824호의 8의 것	6.5	A	
3101001010	구아노	6.5	A	
3101001090	기타	6.5	A	
3101002000	식물성 비료	6.5	A	
3101003000	동물성 또는 식물성물품을 혼합하거나 화학적으로 처리한 비료	6.5	A	
3102100000	요소(수용액의 것인지의 여부를 불문한다)	6.5	C	
3102210000	황산암모늄	6.5	A	
3102291000	황산암모늄과 질산암모늄의 겹염	6.5	A	
3102292000	황산암모늄과 질산암모늄의 혼합물	6.5	A	
3102300000	질산암모늄(수용액의 것인지의 여부를 불문한다)	6.5	A	
3102400000	질산암모늄의 혼합물(탄산칼슘 또는 기타 비료가 아닌 무기물을 가한 것)	6.5	A	
3102501000	천연의 것	6.5	A	
3102509000	기타	6.5	A	
3102600000	질산칼슘과 질산암모늄의 겹염 및 혼합물	6.5	A	
3102700000	칼슘시아나미드	6.5	A	
3102800000	요소 및 질산암모늄의 혼합물(수용액 또는 암모니아용액으로 한 것)	6.5	A	
3102901000	질산칼슘과 질산마그네슘의 겹염	6.5	A	
3102909000	기타	6.5	A	
3103100000	과린산석회	6.5	A	
3103200000	염기성 슬랙	6.5	A	
3103901000	소성인산석회	6.5	A	
3103902000	오르토인산수소칼슘(플루오르의 함유량이 전중량의 100분의 0.2이상인 것)	6.5	A	
3103903000	기타 인산석회	6.5	A	
3103904000	혼합 인산질비료	6.5	A	
3103909000	기타	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3104100000	1. 카아널라이트·실바이트 및 기타 조상의 천연칼륨염	1	A	
3104200000	2. 염화칼륨	1	A	
3104301000	가. 산화칼륨으로 계산한 칼륨분의 함유량이 전중량의 100분의 52이하인 것	1	A	
3104309000	나. 기타	6.5	A	
3104901010	(1) 산화칼륨으로 계산한 칼륨분의 함유량이 전중량의 100분의 30이하인 것	1	A	
3104901090	(2) 기타	6.5	A	
3104909000	나. 기타	1	A	
3105100000	정상 또는 이와 유사한 형상으로 한 것이거나 용기를 포함한 1개의 총중량이 10킬로그램이하로 포장한 것	6.5	A	
3105200000	질소·인 및 칼륨을 함유한 광물성 또는 화학비료	6.5	A	
3105300000	오르토인산수소 이암모늄(인산이암모늄)	6.5	A	
3105400000	오르토인산이수소 암모늄(인산일암모늄) 및 이와 오르토인산수소 이암모늄(인산이암모늄)의 혼합물	6.5	A	
3105510000	질산염과 인산염을 함유한 비료	6.5	A	
3105590000	기타	6.5	A	
3105600000	인과 칼륨을 함유한 광물성 또는 화학비료	6.5	A	
3105901000	질소와 칼륨을 함유한 비료	6.5	A	
3105909000	기타	6.5	C	
3201100000	퀘브라쵸 엑스	8	A	
3201200000	왓틀엑스	8	A	
3201901010	망그로브 엑스	8	A	
3201901020	미로보란 엑스	8	A	
3201901030	수마크 엑스	8	A	
3201901040	감비어 엑스	8	A	
3201901090	기타	8	A	
3201902000	탄닌산과 그 염	6.5	A	
3201903000	탄닌의 에테르 또는 에스테르	6.5	A	
3201904000	기타 탄닌의 유도체	6.5	A	
3202101000	방향족 신탄스	6.5	A	
3202102000	염화 알킬술폰	6.5	A	
3202103000	수지성 유연제	6.5	A	
3202109000	기타	6.5	A	
3202901000	무기유연제	6.5	A	
3202902000	인조 탈회제	6.5	A	
3202909000	기타	6.5	A	
3203001100	천연남	6.5	A	
3203001910	로그우드	6.5	A	
3203001920	백단향	6.5	A	
3203001930	엽록소	6.5	A	
3203001990	기타	6.5	A	
3203002010	코치니엘	6.5	A	
3203002020	커미즈	6.5	A	
3203002030	세피아	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3203002090	기타	6.5	A	
3203003000	식물성 또는 동물성 착색제를 기제로 한 조제품	6.5	A	
3204110000	분산성염료 및 이들을 기제로 한 조제품	8	A	
3204121000	산성염료 및 이들을 기제로 한 조제품	8	A	
3204122000	매염염료와 이들을 기제로 한 조제품	8	A	
3204130000	염기성염료 및 이들을 기제로 한 조제품	8	A	
3204140000	직접염료 및 이들을 기제로 한 조제품	8	A	
3204150000	건염염료(그 상태에서 안료로 사용할 수 있는 것을 포함한다) 및 이들을 기제로 한 조제품	8	A	
3204160000	반응성염료 및 이들을 기제로 한 조제품	8	A	
3204170000	안료색소 및 이들을 기제로 한 조제품	8	A	
3204191000	유기용제 용해염료 및 이들을 기제로 한 조제품	8	A	
3204192000	래피드염료 및 이들을 기제로 한 조제품	8	A	
3204193000	황화염료·황화 건염염료 및 이들을 기제로 한 조제품	8	A	
3204199000	기타	8	A	
3204200000	합성유기형광증백제	6.5	A	
3204901000	합성유기루미노퍼	6.5	A	
3204909000	기타	6.5	A	
3205001000	플라스틱 안료색소	6.5	A	
3205009000	기타	6.5	A	
3206110000	건조상태로 계산하여 이산화티타늄의 중량이 100분의 80 이상 함유된 것	6.5	A	
3206190000	기타	6.5	A	
3206200000	2. 크롬화합물을 기제로 한 안료 및 그 조제품	6.5	A	
3206300000	3. 카드뮴화합물을 기제로 한 안료 및 그 조제품	6.5	A	
3206411000	군청	6.5	A	
3206419000	기타	6.5	A	
3206421000	리도폰	6.5	A	
3206429000	기타	6.5	A	
3206431000	감청	6.5	A	
3206439000	기타	6.5	A	
3206491000	아연회	6.5	A	
3206492000	광물성블랙	6.5	A	
3206493000	어드칼러	6.5	A	
3206494000	용해성 반다이케브라운	6.5	A	
3206495000	코발트 화합물을 기제로 한 안료	6.5	A	
3206499000	기타	6.5	A	
3206500000	5. 무기의 루미노퍼	6.5	A	
3207100000	조제안료·조제유백제·조제그림물감 및 이와 유사한 조제품	6.5	A	
3207201000	법랑과 유약	6.5	A	
3207202000	슬립	6.5	A	
3207209000	기타	6.5	A	
3207301000	금의 것	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3207302000	백금의 것	6.5	A	
3207303000	파라듐의 것	6.5	A	
3207304000	은의 것	6.5	A	
3207309000	기타	6.5	A	
3207400000	유리프리트와 기타유리(분상·입상 또는 플레이크상의 것)	6.5	C	
3208101010	에나멜	6.5	A	
3208101090	기타	8	A	
3208102000	바니쉬(래커를 포함한다)	6.5	A	
3208103000	이 류의 주4에 규정한 용액	6.5	A	
3208201011	에나멜	6.5	A	
3208201019	기타	8	A	
3208201020	바니쉬(래커를 포함한다)	6.5	A	
3208201030	이 류의 주4에 규정한 용액	6.5	A	
3208202011	에나멜	6.5	A	
3208202019	기타	8	A	
3208202020	바니쉬(래커를 포함한다)	6.5	A	
3208202030	이 류의 주4에 규정한 용액	6.5	A	
3208901011	에나멜	6.5	A	
3208901019	기타	8	A	
3208901020	바니쉬(래커를 포함한다)	6.5	A	
3208901030	이 류의 주4에 규정한 용액	6.5	A	
3208909011	에나멜	6.5	A	
3208909019	기타	8	A	
3208909020	바니쉬(래커를 포함한다)	6.5	A	
3208909030	이 류의 주4에 규정한 용액	6.5	A	
3209101011	에나멜	6.5	A	
3209101019	기타	8	A	
3209101020	바니쉬(래커를 포함한다)	6.5	A	
3209102010	페인트(에나멜을 포함한다)	6.5	A	
3209102020	바니쉬(래커를 포함한다)	6.5	A	
3209901011	에나멜	6.5	A	
3209901019	기타	8	A	
3209901020	바니쉬(래커를 포함한다)	6.5	A	
3209909011	에나멜	6.5	A	
3209909019	기타	8	A	
3209909020	바니쉬(래커를 포함한다)	6.5	A	
3210001011	에나멜	6.5	A	
3210001019	기타	8	A	
3210001091	에나멜	6.5	A	
3210001099	기타	8	A	
3210002010	오일 바니쉬	6.5	A	
3210002020	락·천연검 또는 천연수지를 기제로 한 바니쉬와 래커	6.5	A	
3210002030	역청질·피치 또는 이와 유사한 물품을 기제로 한 바니쉬	6.5	A	
3210002040	용제를 함유하지 않은 액상 바니쉬	6.5	A	
3210003010	디스템퍼	6.5	A	
3210003090	기타	6.5	A	
3211000000	조제드라이어	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3212100000	스탬프용의 박	6.5	A	
3212901000	소매용의 형상 도는 포장으로 한 염료와 기타 착색제	6.5	A	
3212909000	기타	6.5	A	
3213101000	유성 회구류	8	A	
3213102000	수성 회구류	8	A	
3213109000	기타	8	A	
3213901000	유성 회구류	8	A	
3213902000	수성 회구류	8	A	
3213909000	기타	8	A	
3214101060	고무를 기제로 한 것	6.5	A	
3214101080	수지매스틱과 수지시멘트	6.5	C	
3214101090	기타	8	C	
3214102000	도장용 충전제	6.5	A	
3214109000	기타	6.5	A	
3214900000	기타	6.5	A	
3215110000	흑색의 것	6.5	A	
3215190000	기타	6.5	A	
3215901000	필기용 잉크	6.5	A	
3215902000	제도용 잉크	6.5	A	
3215903000	복사용 잉크	6.5	C	
3215904010	유성의 것	6.5	A	
3215904020	수성의 것	6.5	A	
3215904030	유성·수성 겸용의 것	6.5	A	
3215905000	금속성 잉크	6.5	A	
3215906010	유성의 것	6.5	A	
3215906020	수성의 것	6.5	A	
3215906030	유성·수성겸용의 것	6.5	A	
3215909000	기타	6.5	C	
3301110000	베르가못유	5	A	
3301120000	오렌지유	5	A	
3301130000	레몬유	5	A	
3301140000	라임유	5	A	
3301190000	기타	5	A	
3301210000	재라늄유	5	A	
3301220000	자스민유	5	A	
3301230000	라벤다유와 라반딘유	5	A	
3301240000	박하유(멘타 피페리타)	5	A	
3301250000	기타 민트류의 것	5	A	
3301260000	베티버유	5	A	
3301291000	바닐라유	5	A	
3301292000	시트로넬라유	5	A	
3301293000	신나몬바크유	5	A	
3301294000	신나몬리프유	5	A	
3301299000	기타	5	A	
3301300000	3. 레지노이드	8	A	
3301901000	가. 정유에서 테르펜을 제거할 때에 생기는 테르펜계 부산물	8	A	
3301902000	나. 정유의 콘센트레이트	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3301903000	다. 정유의 애큐어스디스틸레이트와 애큐어스솔루션	8	A	
3301904100	(1)아편의 것	8	A	
3301904200	(2)감초의 것	8	A	
3301904300	(3)호프의 것	30	A	
3301904400	(4)제충국의 것 또는 로테논을 함유하는 식물뿌리의 것	8	A	
3301904510	백삼의 것	20	A	
3301904520	홍삼의 것	754.3	G	
3301904530	기타의 인삼	20	G	
3301904600	(6)캐슈넛 혈액의 것	8	A	
3301904700	(7)생칠의 것	8	A	
3301904800	(8)기타	8	A	
3302101000	가. 식품공업용의 것	8	A	
3302102011	(가)알콜성 합성조제품	30	A	
3302102019	(나)기타	8	A	
3302102090	(2)기타	8	A	
3302900000	2. 기타	8	C	
3303001000	향수	8	C	
3303002000	화장수	8	A	
3304101000	립스틱	8	C	
3304109000	기타	8	C	
3304201000	아이샤도우	8	C	
3304209000	기타	8	C	
3304301000	네일에나멜	8	C	
3304309000	기타	8	C	
3304911000	훼이스파우다	8	C	
3304912000	베이비파우다(탈큼파우다를 포함한다)	8	A	
3304919000	기타	8	A	
3304991000	기초화장용 제품류	8	G	
3304992000	메이크업용 제품류	8	C	
3304993000	어린이용 제품류	8	A	
3304999000	기타	8	C	
3305100000	샴푸	8	C	
3305200000	퍼머넌트 웨이빙용 또는 스트레이트닝용 제품류	8	C	
3305300000	헤어 래커	8	A	
3305901000	헤어린스	8	D	
3305902000	헤어크림	8	C	
3305909000	기타	8	C	
3306100000	치 약	8	C	
3306201010	강력사 및 단사로서 꼬임이 없거나 미터당 50회 이하의 꼬임의 것	8	C	
3306201020	구성하는 단사가 50텍스 초과의 것	8	A	
3306209000	기타	8	C	
3306901000	구강위생용 제품류	8	C	
3306902000	치과위생용 제품류	8	C	
3307101000	아프터 세이빙로숀	8	A	
3307109000	기타	8	A	
3307200000	인체탈취제 및 내발한제	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3307301000	가향한 목욕용염	8	A	
3307302000	기타 목욕용 제품류	8	C	
3307410000	아가바티와 기타 분향(焚香)	8	A	
3307490000	기타	8	C	
3307901000	탈모제	8	A	
3307902000	향낭	8	A	
3307903000	콘택트렌즈의 액 또는 의안의 액	6.5	C	
3307909000	기타	6.5	A	
3401111000	(1) 약용비누	6.5	A	
3401119000	(2) 기타	8	D	
3401191010	세탁비누	6.5	A	
3401191090	기타	6.5	C	
3401192000	비누 또는 세제를 침투하거나 도포한 종이·워딩·펠트와 부직포	6.5	A	
3401200000	2. 기타 형상의 비누	6.5	A	
3401300000	3. 피부 세척용 유기계면활성제품과 조제품(액체 또는 크림형태의 소매용으로 한 것에 한하며, 비누를 함유한 것인지의 여부를 불문한다)	6.5	C	
3402110000	음이온성의 것	8	D	
3402120000	양이온성의 것	8	C	
3402130000	비이온성의 것	8	G	
3402190000	기타	8	C	
3402201000	조제세제	6.5	C	
3402202000	조제청정제	6.5	C	
3402209000	기타	6.5	C	
3402901000	조제계면활성제	6.5	D	
3402902000	조제세제	6.5	D	
3402903000	조제청정제	6.5	D	
3403111000	방직용 재료의 처리조제품	6.5	A	
3403112000	가죽 또는 모피의 처리조제품	6.5	A	
3403119000	기타	6.5	A	
3403191000	조제절삭유	6.5	A	
3403192000	볼트·너트 방출제	6.5	A	
3403193000	방청제 또는 부식방지제	6.5	D	
3403194000	이형조제품	6.5	A	
3403195000	신선용 조제윤활제	6.5	A	
3403199000	기타	6.5	C	
3403911000	방직용 재료의 처리조제품	6.5	A	
3403912000	가죽 또는 모피의 처리조제품	6.5	D	
3403919000	기타	6.5	D	
3403991000	조제절삭유	6.5	A	
3403992000	신선용 조제윤활유	6.5	A	
3403999000	기타	6.5	A	
3404100000	화학적으로 변성한 갈탄왁스	6.5	A	
3404200000	폴리(옥시에틸렌) (폴리에틸렌글리콜)의 것	6.5	D	
3404901010	클로로 파라핀왁스	6.5	A	
3404901020	오팔왁스	6.5	A	
3404901030	폴리알킬렌왁스	6.5	D	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3404901090	기타	6.5	D	
3404902000	조제왁스	8	C	
3405100000	신발 또는 가죽용의 광택제·크림 및 이와 유사한 조제품	6.5	D	
3405200000	목제가구·마루 또는 기타 목제품의 유지용 광택제·크림과 이와 유사한 조제품	6.5	A	
3405300000	자동차 차체용의 광택제와 이와 유사한 조제품(금속용 광택제를 제외한다)	6.5	D	
3405400000	조제연마페이스트·조제연마분 및 기타 연마조제품	6.5	C	
3405901010	백악을 기제로 한 것	6.5	A	
3405901020	규조토를 기제로 한 것	6.5	A	
3405901030	다이아몬드분 또는 더스트를 기제로 한 것	6.5	A	
3405901090	기타	6.5	A	
3405909000	기타	6.5	D	
3406000000	양초 및 이와 유사한 물품	8	A	
3407001000	조형용 페이스트	6.5	A	
3407002000	치과용 왁스 또는 치과용 인상 재료	6.5	C	
3407003000	플라스터를 기제로 한 기타 치과용 조제품	6.5	A	
3501100000	카세인	20	F	
3501901000	카세인산염과 기타 카세인 유도체	20	F	
3501902000	카세인 글루	20	F	
3502110000	건조한 것	8	D	
3502190000	기타	8	D	
3502200000	밀크알부민(둘 이상의 유장단백질의 농축물을 포함한다)	8	D	
3502901000	알부민산염과 기타 알부민 유도체	8	A	
3502909000	기타	8	A	
3503001010	젤라틴	8	D	
3503001020	젤라틴 유도체	8	A	
3503002000	2. 아이징글라스	8	A	
3503003000	3. 기타 동물성 글루	8	A	
3504001010	펩톤	8	A	
3504001020	펩톤 유도체	8	A	
3504002010	케라틴	8	A	
3504002020	핵산단백질	8	A	
3504002030	유리단백질	8	A	
3504002090	기타	8	A	
3504003000	하이드 파우더	8	A	
3505101000	덱스트린	8	F	
3505102000	가용성 전분(아밀로겐)	8	G	
3505103000	배소전분	385.7	G	
3505104000	프리젤라티나이지드 또는 스웰링 전분	385.7	대한민국 양허표의 부록 2-나-1의 제24항 참조	부속서 3-가 참조

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3505105000	에테르화 또는 에스테르화전분	385.7	대한민국 양허표의 부록 2-나-1의 제24항 참조	부속서 3-가 참조
3505109000	기타	385.7	G	
3505201000	전분 글루	201.2	G	
3505202000	덱스트린 글루	201.2	G	
3505209000	기타	201.2	G	
3506101000	고무를 기제로 한 것	6.5	G	
3506102000	플라스틱(인조수지를 포함)을 기제로 한 것	6.5	G	
3506109000	기타	6.5	D	
3506910000	제3901호 내지 제3913호의 폴리머 또는 고무를 기제로 한 접착제	6.5	G	
3506991000	비엔나 글루	6.5	A	
3506992000	화학처리한 천연검에서 얻은 글루	6.5	A	
3506993000	규산염을 기제로 한 글루	6.5	A	
3506999000	기타	6.5	G	
3507100000	레네트와 이들의 농축물	6.5	A	
3507901010	트립신	6.5	A	
3507901020	키모트립신	6.5	A	
3507901030	알파아밀라제	6.5	A	
3507901040	리파제	6.5	A	
3507901090	기타	6.5	A	
3507902000	펩신	6.5	A	
3507903000	맥아효소	6.5	A	
3507904010	파파인	6.5	A	
3507904020	브로멜라인	6.5	A	
3507904030	피신	6.5	A	
3507906010	아밀라제	6.5	A	
3507906020	프로테아제	6.5	A	
3507907000	펙틱효소	6.5	A	
3507908000	시토크롬씨	6.5	A	
3507909000	기타	6.5	C	
3601001000	흑색화약	6.5	A	
3601002000	무연화약	6.5	D	
3602000000	폭약(화약을 제외한다)	6.5	A	
3603001000	도화선	6.5	A	
3603002000	도폭선	6.5	A	
3603003000	뇌관	6.5	A	
3603004000	점화기	6.5	C	
3603005000	전기뇌관	6.5	C	
3604100000	불꽃제품	8	A	
3604901000	신호용 조명탄	8	A	
3604909000	기타	8	A	
3605001000	황린성냥	8	A	
3605009000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3606100000	끽연용 라이터 또는 이와 유사한 라이터를 충전 또는 재충전을 하기위해 사용되는 용기(용량이 300세제곱센티미터이하의 것에 한한다)에 넣어진 액체연료 또는 액화가스연료	8	A	
3606901010	메타연료	8	A	
3606901020	헥사민	8	A	
3606901030	고체알콜	8	A	
3606901090	기타	8	A	
3606902010	라이터돌	8	A	
3606902090	기타	8	A	
3606909010	라이터돌	8	A	
3606909090	기타	8	A	
3701100000	1. 엑스선용의 것	6.5	C	
3701200000	2. 인스턴트 프린트필름	8	A	
3701301000	가. 반도체 제조용의 것	6.5	A	
3701309100	인쇄 제판용의 것	6.5	A	
3701309200	인쇄회로기판용의 것	6.5	A	
3701309910	천문용의 것	8	A	
3701309920	항공촬영용의 것	8	A	
3701309990	기타	8	C	
3701911000	(1) 반도체 제조용의 것	6.5	A	
3701919100	인쇄 제판용의 것	6.5	A	
3701919200	인쇄회로기판용의 것	6.5	A	
3701919910	천문용의 것	8	A	
3701919920	항공촬영용의 것	8	A	
3701919990	기타	8	A	
3701991000	(1) 반도체 제조용의 것	3	C	
3701999100	인쇄 제판용의 것	6.5	A	
3701999200	인쇄회로기판용의 것	6.5	A	
3701999910	천문용의 것	8	A	
3701999920	항공촬영용의 것	8	A	
3701999990	기타	8	C	
3702100000	엑스선용의 것	6.5	A	
3702200000	인스턴트 프린트필름	8	C	
3702311110	네가티브	8	A	
3702311120	포지티브	8	A	
3702311210	네가티브	8	C	
3702311220	포지티브	8	A	
3702311910	네가티브	8	A	
3702311920	포지티브	8	A	
3702312000	인쇄 제판용의 것	6.5	A	
3702313000	인쇄회로기판용의 것	6.5	A	
3702319010	광전녹음용의 것	8	A	
3702319020	항공촬영용의 것	8	A	
3702319090	기타	8	A	
3702321110	네가티브	8	A	
3702321120	포지티브	8	A	
3702321210	네가티브	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3702321220	포지티브	8	A	
3702321910	네가티브	8	A	
3702321920	포지티브	8	A	
3702322000	인쇄 제판용의 것	6.5	A	
3702323000	인쇄회로기판용의 것	6.5	A	
3702329010	광전녹음용의 것	8	A	
3702329020	항공촬영용의 것	8	A	
3702329090	기타	8	A	
3702391110	네가티브	8	A	
3702391120	포지티브	8	A	
3702391210	네가티브	8	A	
3702391220	포지티브	8	A	
3702391910	네가티브	8	A	
3702391920	포지티브	8	A	
3702392000	인쇄 제판용의 것	6.5	A	
3702393000	인쇄회로기판용의 것	6.5	A	
3702399010	광전녹음용의 것	8	A	
3702399020	항공촬영용의 것	8	A	
3702399090	기타	8	A	
3702411010	네가티브	8	A	
3702411020	포지티브	8	A	
3702412000	인쇄 제판용의 것	6.5	A	
3702413000	인쇄회로기판용의 것	6.5	A	
3702419010	광전녹음용의 것	8	A	
3702419020	항공촬영용의 것	8	A	
3702419090	기타	8	A	
3702421010	네가티브	8	A	
3702421020	포지티브	8	A	
3702422000	인쇄 제판용의 것	6.5	A	
3702423000	인쇄회로기판용의 것	6.5	A	
3702429010	광전녹음용의 것	8	A	
3702429020	항공촬영용의 것	8	A	
3702429090	기타	8	A	
3702431010	네가티브	8	A	
3702431020	포지티브	8	A	
3702432000	인쇄 제판용의 것	6.5	A	
3702433000	인쇄회로기판용의 것	6.5	A	
3702439010	광전녹음용의 것	8	A	
3702439020	항공촬영용의 것	8	A	
3702439090	기타	8	A	
3702441010	네가티브	8	A	
3702441020	포지티브	8	A	
3702442000	인쇄 제판용의 것	6.5	A	
3702443000	인쇄회로기판용의 것	6.5	C	
3702449010	광전녹음용의 것	8	A	
3702449020	항공촬영용의 것	8	A	
3702449090	기타	8	A	
3702511010	네가티브	8	A	
3702511020	포지티브	8	A	
3702512000	인쇄 제판용의 것	6.5	A	

3702513000	인쇄회로기판용의 것	6.5	A	
3702519010	광전녹음용의 것	8	A	
3702519020	항공촬영용의 것	8	A	
3702519090	기타	8	A	
3702521010	네가티브	8	A	
3702521020	포지티브	8	A	
3702522000	인쇄 제판용의 것	6.5	A	
3702523000	인쇄회로기판용의 것	6.5	A	
3702529010	광전녹음용의 것	8	A	
3702529020	항공촬영용의 것	8	A	
3702529090	기타	8	A	
3702530000	폭이 16밀리미터 초과 35밀리미터이하로서 길이가 30미터이하의 것(슬라이드용의 것)	8	A	
3702541010	네가티브	8	A	
3702541020	포지티브	8	A	
3702542000	인쇄 제판용의 것	6.5	A	
3702543000	인쇄회로기판용의 것	6.5	A	
3702549010	광전녹음용의 것	8	A	
3702549020	항공촬영용의 것	8	A	
3702549090	기타	8	A	
3702551010	네가티브	8	D	
3702551020	포지티브	8	C	
3702552000	인쇄 제판용의 것	6.5	A	
3702553000	인쇄회로기판용의 것	6.5	A	
3702559010	광전녹음용의 것	8	A	
3702559020	항공촬영용의 것	8	A	
3702559090	기타	8	A	
3702561010	네가티브	8	A	
3702561020	포지티브	8	A	
3702562000	인쇄 제판용의 것	6.5	C	
3702563000	인쇄회로기판용의 것	6.5	A	
3702569010	광전녹음용의 것	8	A	
3702569020	항공촬영용의 것	8	A	
3702569090	기타	8	A	
3702911010	네가티브	8	A	
3702911020	포지티브	8	A	
3702912000	인쇄 제판용의 것	6.5	A	
3702913000	인쇄회로기판용의 것	6.5	A	
3702919010	광전녹음용의 것	8	A	
3702919020	항공촬영용의 것	8	A	
3702919090	기타	8	A	
3702931010	네가티브	8	A	
3702931020	포지티브	8	A	
3702932000	인쇄 제판용의 것	6.5	A	
3702933000	인쇄회로기판용의 것	6.5	A	
3702939010	광전녹음용의 것	8	A	
3702939020	항공촬영용의 것	8	A	
3702939090	기타	8	A	
3702941010	네가티브	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3702941020	포지티브	8	A	
3702942000	인쇄 제판용의 것	6.5	A	
3702943000	인쇄회로기판용의 것	6.5	A	
3702949010	광전녹음용의 것	8	A	
3702949020	항공촬영용의 것	8	A	
3702949090	기타	8	A	
3702951010	네가티브	8	A	
3702951020	포지티브	8	A	
3702952000	인쇄 제판용의 것	6.5	A	
3702953000	인쇄회로기판용의 것	6.5	A	
3702959010	광전녹음용의 것	8	A	
3702959020	항공촬영용의 것	8	A	
3702959090	기타	8	A	
3703101010	엑스선용의 것	8	A	
3703101020	심전계용의 것	8	A	
3703101030	사진복사용의 것	8	A	
3703101040	기록용의 것	8	A	
3703101090	기타	8	C	
3703109010	엑스선용의 것	8	A	
3703109020	심전계용의 것	8	A	
3703109030	사진복사용의 것	8	A	
3703109040	기록용의 것	8	A	
3703109090	기타	8	A	
3703201000	엑스선용의 것	8	A	
3703202000	심전계용의 것	8	A	
3703203000	사진복사용의 것	8	A	
3703204000	기록용의 것	8	A	
3703209000	기타	8	D	
3703901000	엑스선용의 것	8	A	
3703902000	심전계용의 것	8	A	
3703903000	사진복사용의 것	8	A	
3703904000	기록용의 것	8	A	
3703909000	기타	8	A	
3704001110	뉴스용의 것	8	A	
3704001120	우리나라 제작자가 외국에서 촬영한 것(우리나라 배우가 출연한 것에 한한다)	8	A	
3704001190	기타	8	A	
3704001200	나. 오프셋 복사용의 것(엽서·그림엽서·카드 및 캘린더 제작용의 것에 한한다)	6	A	
3704001300	다. 반도체 제조용의 것	6	A	
3704001900	라. 기타	0	K	
3704002000	2. 사진인화지·판지 및 직물	8	A	
3705101000	가. 엽서·그림엽서·카드 및 캘린더 제작용의 것	8	A	
3705109000	나. 기타	0	K	
3705200000	2. 마이크로필름	0	K	
3705901000	가. 반도체 제조용의 것	3	A	
3705902010	(1) 엑스선 촬영한 것	0	K	
3705902020	(2) 도서를 복사한 것	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3705902030	(3) 서류를 복사한 것	0	K	
3705909010	(1) 학술연구용의 것	0	K	
3705909020	(2) 천문용의 것	0	K	
3705909030	(3) 항공촬영용의 것	0	K	
3705909090	(4) 기타	0	K	
3706101000	가. 사운드트랙만의 것	6.5% or 195/m	A	
3706102000	나. 뉴스용의 것	6.5% or 4/m	A	
3706103010	(1) 랏슈	6.5% or 26/m	A	
3706103020	(2) 기타 네가티브합작영화	6.5% or 468/m	A	
3706103030	(3) 기타 포지티브합작영화	6.5% or 78/m	A	
3706104000	라. 우리나라 제작자가 외국에서 촬영한 것(단순히 외국풍물만 촬영한 것 또는 우리나라 배우가 출연한 것에 한한다)과 방화	6.5% or 26/m	C	
3706105010	(1) 네가티브	6.5% or 1,092/m	C	
3706105020	(2) 포지티브	6.5% or 182/m	C	
3706106010	(1) 네가티브	6.5% or 1,560/m	A	
3706106020	(2) 포지티브	6.5% or 260/m	C	
3706901000	가. 사운드트랙만의 것	6.5% or 9/m	A	
3706902000	나. 뉴스용의 것	6.5% or 5/m	A	
3706903010	(1) 랏슈	6.5% or 26/m	A	
3706903020	(2) 기타 네가티브 합작영화	6.5% or 468/m	A	
3706903030	(3) 기타 포지티브 합작영화	6.5% or 78/m	A	
3706904000	라. 우리나라 제작자가 외국에서 촬영한 것(단순히 외국풍물만 촬영한 것 또는 우리나라 배우가 출연한 것에 한한다)과 방화	6.5% or 26/m	A	
3706905010	(1) 네가티브	6.5% or 25/m	A	
3706905020	(2) 포지티브	6.5% or 8/m	A	
3706906010	(1) 네가티브	6.5% or 1,092/m	A	
3706906020	(2) 포지티브	6.5% or 182/m	A	
3707100000	1. 감광유제	6.5	A	
3707901010	(1) 반도체 제조용의 것	6.5	C	
3707901090	(2) 기타	6.5	A	
3707902100	천연색 사진용의 것	6.5	A	
3707902910	엑스선용의 것	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3707902920	인쇄제판용의 것	6.5	A	
3707902990	기타	6.5	A	
3707903100	천연색 사진용의 것	6.5	A	
3707903910	엑스선용의 것	6.5	C	
3707903920	인쇄제판용의 것	6.5	A	
3707903990	기타	6.5	A	
3707909100	증도제와 감도제	6.5	A	
3707909200	조색제	6.5	A	
3707909300	세정제	6.5	A	
3707909400	섬광재료	6.5	A	
3707909900	기타	6.5	A	
3801100000	인조흑연	6.5	C	
3801200000	콜로이드흑연 또는 반콜로이드흑연	6.5	A	
3801300000	전극용 탄소질 페이스트 및 노내장용의 이와 유사한 페이스트	6.5	A	
3801900000	기타	6.5	D	
3802100000	활성탄	6.5	G	
3802901010	활성 규조토	6.5	A	
3802901020	활성토	6.5	A	
3802901090	기타	6.5	A	
3802902000	수탄(폐수탄을 포함한다)	6.5	A	
3803000000	토올오일(정제여부를 불문한다)	5	A	
3804001000	액상의 것	6.5	A	
3804009000	기타	6.5	A	
3805101000	검테레빈유	6.5	A	
3805102000	우드 테레빈유	6.5	A	
3805103000	황산 테레빈유	6.5	A	
3805200000	파인유	6.5	A	
3805900000	기타	6.5	A	
3806101000	로진	6.5	D	
3806102000	수지산	6.5	A	
3806201000	로진염	6.5	A	
3806202000	수지산염	6.5	A	
3806209000	기타	6.5	A	
3806300000	에스테르 검	6.5	A	
3806902000	런검	6.5	A	
3806903000	로진스프릿 및 로진유	6.5	A	
3806909000	기타	6.5	A	
3807001000	목타르·목타르유 및 목크레오소오트	6.5	A	
3807002000	목나프타	6.5	A	
3807003000	식물성피치	6.5	A	
3807009010	목초액	6.5	D	
3807009090	기타	6.5	A	
3808100000	살충제	6.5	C	
3808200000	살균제	6.5	C	
3808301000	제초제	6.5	C	
3808302000	발아억제제	6.5	A	
3808303000	식물성장조절제	6.5	A	
3808400000	소독제	6.5	C	
3808901000	살서제(쥐약)	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3808909000	기타	6.5	D	
3809100000	전분질을 기제로 한 것	8	D	
3809910000	섬유공업 또는 이와 유사한 공업용의 것	6.5	C	
3809920000	제지공업 또는 이와 유사한 공업용의 것	6.5	C	
3809930000	피혁공업 또는 이와 유사한 공업용의 것	6.5	C	
3810101000	금속표면 처리용의 침지조제품	6.5	C	
3810109000	기타	6.5	C	
3810901000	납붙임·땜질 또는 용접용의 용제와 기타 보조조제품	6.5	D	
3810909000	기타	6.5	A	
3811110000	납화합물을 기제로 한 것	6.5	A	
3811190000	기타	6.5	A	
3811210000	석유 또는 역청유를 함유하는 것	5	C	
3811290000	기타	5	C	
3811900000	3. 기타	6.5	C	
3812101000	디페닐 구아니딘을 기제로 한 것	6.5	A	
3812102000	디티오 카바메이트를 기제로 한 것	6.5	A	
3812103000	티우람 설파이드를 기제로 한 것	6.5	A	
3812104000	헥사메틸렌 테트라민을 기제로 한 것	6.5	A	
3812105000	머카프토 벤조티아졸을 기제로 한 것	6.5	A	
3812106000	디벤조티아질 디설파이드(DM)를 기제로 한 것	6.5	A	
3812109000	기타	6.5	D	
3812200000	고무 또는 플라스틱용 복합가소제	6.5	C	
3812301000	산화방지 조제품	6.5	D	
3812302000	기타 복합안정제	6.5	D	
3813001000	소화기용의 조제품	6.5	A	
3813002000	소화기용의 장전물	6.5	A	
3813003000	장전된 소화탄	6.5	A	
3814001010	아세톤·초산메틸 및 메틸알콜 혼합물	6.5	A	
3814001020	초산에틸·부틸알콜 및 톨루엔 혼합물	6.5	A	
3814001090	기타	6.5	D	
3814002110	(1) 반도체 제조용의 것	6.5	C	
3814002190	(2) 기타	6.5	D	
3814002900	나. 기타	6.5	D	
3815110000	가. 활성물질로서 니켈 또는 니켈화합물의 것	6.5	C	
3815121000	(1) 백금 또는 백금화합물의 것	6.5	C	
3815122000	(2) 팔라듐 또는 팔라듐화합물의 것	6.5	C	
3815129000	(3) 기타	6.5	C	
3815191000	(1) 활성물질로서 철 또는 철화합물의 것	6.5	A	
3815192000	(2) 티타늄 또는 티타늄화합물의 것	6.5	C	
3815199000	(3) 기타	6.5	C	
3815901000	가. 반응개시제	6.5	C	
3815909000	나. 기타	6.5	C	
3816001000	내화 시멘트	6.5	A	
3816002000	내화 모르타르	6.5	C	
3816003000	내화 콘크리트	6.5	A	
3816009000	기타	6.5	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3817000000	혼합알킬벤젠과 혼합알킬나프탈렌(제2707호 또는 제2902호의 물품을 제외한다)	6.5	A	
3818001000	1. 전자공업에 사용하기 위하여 도프처리된 화학원소	0	K	
3818002000	2. 전자공업에 사용하기 위하여 도프처리된 화학화합물	0	K	
3819001000	유압제동액	6.5	A	
3819002000	기타 조제유압전동액	6.5	C	
3820001000	부동조제품	6.5	A	
3820002000	조제제빙액	6.5	A	
3821000000	미생물용의 조제배양제	6.5	C	
3822001011	플라스틱제의 기타 판, 쉬트, 필름, 박 및 스트립의 것	0	K	
3822001012	플라스틱제의 기타제품	0	K	
3822001013	지, 판지, 셀룰로스워딩 또는 셀룰로스 섬유의 웨브(제48류 주8의 롤상 또는 쉬트상의 것에 한한다)	0	K	
3822001014	리트머스 시험지 및 기타 이와 유사한 시험지	0	K	
3822001019	기타	0	K	
3822001020	조제된 것(틧편을 보강하지 않은 것에 한한다)	0	K	
3822001091	플라스틱제의 기타 판, 쉬트, 필름, 박 및 스트립의 것	6.5	A	
3822001092	플라스틱제의 기타제품	8	C	
3822001093	지, 판지, 셀룰로스워딩 또는 셀룰로스 섬유의 웨브(제48류 주8의 롤상 또는 쉬트상의 것에 한한다)	0	K	
3822001099	기타	8	A	
3822002011	플라스틱제의 기타 판, 쉬트, 필름, 박 및 스트립의 것	0	K	
3822002012	플라스틱제의 기타제품	0	K	
3822002013	지, 판지, 셀룰로스워딩 또는 셀룰로스 섬유의 웨브(제48류 주8의 롤상 또는 쉬트상의 것에 한한다)	0	K	
3822002014	리트머스 시험지 및 기타 이와 유사한 시험지	0	K	
3822002019	기타	0	K	
3822002020	조제된 것(틧편을 보강하지 않은 것에 한한다)	0	K	
3822002091	플라스틱제의 기타 판, 쉬트, 필름, 박 및 스트립의 것	6.5	A	
3822002092	플라스틱제의 기타제품	8	A	
3822002093	지, 판지, 셀룰로스워딩 또는 셀룰로스 섬유의 웨브(제48류 주8의 롤상 또는 쉬트상의 것에 한한다)	0	K	
3822002099	기타	8	C	
3822003011	가. 관세법 별표 관세율표(이하 이 류에서 "관세율표"라 한다)상 세율이 무세인 것	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3822003012	나. 관세율표상 세율이 1%인 것	1	A	
3822003013	다. 관세율표상 세율이 2%인 것	2	A	
3822003014	라. 관세율표상 세율이 3%인 것	3	A	
3822003015	마. 관세율표상 세율이 5%인 것	5	A	
3822003016	바. 관세율표상 세율이 7%인 것	7	A	
3822003017	사. 관세율표상 세율이 8%인 것	8	A	
3822003018	아. 관세율표상 세율이 10%인 것	10	A	
3822003019	자. 관세율표상 세율이 20%인 것	20	A	
3822003020	차. 관세율표상 세율이 30%인 것	30	A	
3822003021	카. 관세율표상 세율이 40%인 것	40	A	
3822003022	타. 관세율표상 세율이 50%인 것	50	A	
3822003023	파. 관세율표상 세율이 5%(무세)인 것	0	K	
3822003024	하. 관세율표상 세율이 5(1)%인 것	1	A	
3822003025	거. 관세율표상 세율이 8(5)%인 것	5	A	
3822003026	너. 제3706호의 1의 가, 제3706호의 1의 마의 (2) 및 제3706호의 2의 바의 (2)의 것	6.5% or 182/m	A	
3822003027	더. 제3706호의 1의 나 및 2의 나의 것	6.5% or 4/m	A	
3822003028	러. 제3706호의 1의 다의 (1), 제3706호의 1의 라, 제3706호의 2의 다의 (1) 및 제3706호의 2의 라의 것	6.5% or 26/m	A	
3822003029	머. 제3706호의 1의 다의 (2) 및 2의 다의 (2)의 것	6.5% or 468/m	A	
3822003030	버. 제3706호의 1의 다의 (3) 및 2의 다의 (3)의 것	6.5% or 78/m	A	
3822003031	서. 제3706호의 1의 마의 (1) 및 2의 바의 (1)의 것	6.5% or 1,092/m	A	
3822003032	어. 제3706호의 1의 바의 (1)의 것	6.5% or 1,560/m	A	
3822003033	저. 제3706호의 1의 바의 (2)의 것	6.5% or 260/m	A	
3822003034	처. 제3706호의 2의 가 및 마의 (2)의 것	6.5% or 8/m	A	
3822003035	커. 제3706호의 2의 마의 (1)의 것	6.5% or 25/m	A	
3823110000	스테아린산	8	A	
3823120000	올레인산	8	A	
3823130000	톨유 지방산	8	A	
3823191000	팔미틴산	8	A	
3823192000	유지의 정제시 생긴 애시드유	8	A	
3823199000	기타	8	A	
3823701000	세틸 알콜	5	A	
3823702000	스테아릴 알콜	5	A	
3823703000	올레일 알콜	5	A	
3823704000	라우릴 알콜	5	A	
3823709000	기타	5	A	
3824100000	1. 조제접결제(주물의 주형용 또는 코어용의 것에 한한다)	6.5	A	
3824200000	2. 나프텐산 및 그들의 수불용성염과 그들의 에스테르	6.5	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3824300000	3. 응집하지 아니한 금속탄화물(상호 혼합되거나 금속점결제와 혼합되어 있는 것에 한한다)	6.5	A	
3824400000	4. 시멘트용·모르타르용 및 콘크리트용의 조제첨가제	6.5	D	
3824500000	5. 비내화성 모르타르와 비내화성 콘크리트	6.5	A	
3824600000	6. 솔비톨(제2905호에 해당하는 것을 제외한다)	8	G	
3824710000	플루오린과 클로린만으로 퍼할로겐화된 비환식 탄화수소를 가지는 것	6.5	A	
3824790000	기타	6.5	C	
3824901000	가. 크롬광 배소물	5	A	
3824902100	진공관의 겟타	6.5	A	
3824902200	탄소저항 또는 세라믹솔리드 저항조제품	6.5	A	
3824902300	트리클로로트리플루오르에탄을 기제로 한 세정제	6.5	A	
3824902400	항생물질 제조과정의 중간생산물	6.5	A	
3824903100	오-알킬(탄소수는 10개이하로서 사이클로알킬을 포함한다) 알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)포스포노플루오리데이트로 주로 구성된 혼합물	6.5	A	
3824903200	오-알킬(탄소수는 10개이하로서 사이클로알킬을 포함한다) 엔, 엔-디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)포스포라미도시아니데이트로 주로 구성된 혼합물	6.5	A	
3824903300	[에스-2-디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)아미노에틸]하이드로젠 알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)포스포노티오에이트와 그들의 오-알킬(탄소수는 10개 이하로서 사이클로알킬을 포함한다)에스테르로 주로 구성된 혼합물과 그들의 알킬화 또는 수소화된 염들로 구성된 혼합물	6.5	A	
3824903400	알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)포스포닐디플루오라이드로 주로 구성된 혼합물	6.5	A	
3824903500	[오-2-디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필) 아미노에틸]하이드로젠알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)포스포나이트와 그들의 오-알킬(탄소수는 10개이하로서 사이클로알킬을 포함한다) 에스테르로 주로 구성된 혼합물과 그들의알킬화 또는 수소화된 염들로 구성된 혼합물	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3824903600	엔, 엔-디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)포스포라미딕 디할라이드로 주로 구성된 혼합물	6.5	A	
3824903700	디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)엔, 엔-디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)포스포라미데이트로 주로 구성된 혼합물	6.5	A	
3824903800	엔, 엔-디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)2-클로로에틸아민과 그들의 수소화된 염들로 주로 구성된 혼합물	6.5	A	
3824903911	엔, 엔-디메틸-2-아미노에탄올 또는 엔, 엔-디에틸-2-아미노에탄올과 그들의 수소화된 염들로 주로 구성된 혼합물	6.5	A	
3824903919	기타	6.5	A	
3824903920	엔, 엔-디알킬(메틸, 에틸, 노르말-프로필 또는 이소프로필)아미노에탄-2-티올과 그들의 수소화된 염들로 주로 구성된 혼합물	6.5	A	
3824903930	메틸, 에틸, 노르말-프로필 또는 이소프로필 그룹 이외에는 더 이상의 탄소원자가 없는 탄소화합물 그룹에 결합되어 있는 인원자로 주로 구성된 화학품의 기타 혼합물	6.5	A	
3824903990	기타	6.5	A	
3824904100	혼합폴리에틸렌글리콜	6.5	A	
3824904200	이온교환체	6.5	A	
3824904300	스케일방지제	6.5	C	
3824904400	바니쉬 또는 글루의 경화제	6.5	A	
3824905100	잉크제거제	6.5	A	
3824905200	등사판 원지수정제	6.5	A	
3824905300	수정액	6.5	A	
3824906100	페인트용 혼합증량제	6.5	A	
3824906200	특정요업제품제조용조제품(의치등)	6.5	A	
3824906300	소다석회	6.5	A	
3824906400	수화실리카겔	6.5	A	
3824906500	방청제	6.5	A	
3824906600	세라믹콘덴서와 페라이트코어 제조용 조제품	6.5	C	
3824907100	도금용 조제품	6.5	A	
3824907200	염화파라핀	6.5	A	
3824907300	소포제	6.5	A	
3824907400	발포제	6.5	A	
3824907500	조제탄산칼슘	6.5	C	
3824907600	액정용 조제품	6.5	A	
3824907700	암모니아성 가스액	6.5	A	
3824908010	메틸에틸케톤 퍼록사이드를 기제로 한 것	6.5	A	
3824908090	기타	6.5	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3824909010	미량요소비료(제31류의 물품을 제외한다)	6.5	A	
3824909020	폴리디페닐 메탄 폴리디이소시아네이트(크루드 엠디아이)	6.5	C	
3824909030	추잉검 베이스	8	C	
3824909050	폴리염소화비페닐	6.5	A	
3824909090	기타	6.5	C	
3825100000	생활폐기물	6.5	A	
3825200000	하수찌꺼기	6.5	A	
3825301000	제3005호의 것	0	K	
3825302000	제3824호의 8의 것	6.5	A	
3825303000	제4015.11호의 것	8	A	
3825304000	제9018호의 3의 것	8	A	
3825410000	할로겐을 함유하는 것	6.5	A	
3825490000	기타	6.5	A	
3825500000	금속세정액, 유압액, 브레이크액 및 부동액 폐기물	6.5	C	
3825610000	주로 유기성분을 함유하는 것	6.5	A	
3825690000	기타	6.5	A	
3825900000	기타	6.5	A	
3901100000	폴리에틸렌(비중 0.94미만의 것에 한한다)	6.5	G	
3901201000	펄프의 것	6.5	C	
3901209000	기타	6.5	C	
3901300000	에틸렌-초산비닐 공중합체	6.5	G	
3901900000	기타	6.5	G	
3902100000	폴리프로필렌	6.5	A	
3902200000	폴리이소부틸렌	6.5	A	
3902300000	프로필렌 공중합체	6.5	A	
3902900000	기타	6.5	A	
3903110000	발포성의 것	6.5	A	
3903190000	기타	6.5	A	
3903200000	스티렌-아크릴로 니트릴 공중합체(에스·에이·엔)	6.5	G	
3903300000	아크릴로니트릴-부타디엔- 스티렌공중합체(에이·비·에스)	6.5	C	
3903901000	스티렌·부타디엔 공중합체	6.5	G	
3903909000	기타	6.5	A	
3904100000	폴리(비닐 클로라이드)(타 물질을 혼합하지 않은 것에 한한다)	6.5	G	
3904210000	가소화하지 않은 것	6.5	A	
3904220000	가소화 한 것	6.5	D	
3904300000	염화비닐-초산비닐 공중합체	6.5	G	
3904400000	기타 염화비닐 공중합체	6.5	A	
3904500000	염화비닐리덴 중합체	6.5	A	
3904610000	폴리테트라 플루오르에틸렌	6.5	A	
3904690000	기타	6.5	A	
3904900000	기타	6.5	G	
3905120000	물에 분산된 것	6.5	A	
3905190000	기타	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3905210000	물에 분산된 것	6.5	A	
3905290000	기타	6.5	A	
3905300000	3. 폴리(비닐알콜)[가수분해된 초산기(基)의 함유여부를 불문한다]	8	G	
3905910000	공중합체	6.5	A	
3905990000	기타	6.5	C	
3906100000	폴리(메틸 메타크리레이트)	6.5	G	
3906901000	폴리아크릴아미드	8	C	
3906909000	기타	8	C	
3907100000	1. 아세탈수지	6.5	A	
3907201000	폴리옥시에틸렌(폴리에틸렌 글리콜)	6.5	A	
3907202000	폴리옥시프로필렌(폴리프로필렌 글리콜)	6.5	A	
3907203000	폴리페닐렌 옥사이드	6.5	A	
3907209000	기타	6.5	A	
3907301000	가. 반도체 제조용의 것	6.5	A	
3907309000	나. 기타	6.5	A	
3907400000	4. 폴리카보네이트	6.5	C	
3907500000	5. 알킷수지	6.5	A	
3907600000	6. 폴리(에틸렌 테레프탈레이트)	6.5	A	
3907910000	불포화의 것	6.5	A	
3907991000	폴리부틸렌 테레프탈레이트	6.5	A	
3907999000	기타	6.5	A	
3908101000	폴리아미드 -6	6.5	A	
3908102000	폴리아미드 -6.6	6.5	A	
3908103000	폴리아미드 -11, -12, -6.9, -6.10, -6.12	6.5	A	
3908900000	기타	6.5	D	
3909101000	요소수지	6.5	A	
3909102000	티오 요소수지	6.5	A	
3909200000	메라민수지	6.5	A	
3909300000	기타 아미노수지	6.5	A	
3909400000	페놀수지	6.5	A	
3909500000	폴리우레탄	6.5	C	
3910001000	1. 반도체 제조용의 것	6.5	A	
3910009010	실리콘오일	6.5	C	
3910009020	실리콘고무	6.5	C	
3910009090	기타	6.5	C	
3911101000	석유수지	8	C	
3911102000	쿠마론, 인덴 또는 쿠마론-인덴수지	8	A	
3911103000	폴리테르펜	8	A	
3911901000	폴리술파이드	6.5	A	
3911902000	폴리술폰	6.5	A	
3911903000	푸란수지	6.5	A	
3911909000	기타	6.5	A	
3912110000	가소화하지 않은 것	5	C	
3912120000	가소화 한 것	5	A	
3912200000	2. 질산셀룰로스(콜로디온을 포함한다)	6.5	A	
3912311000	카르복시메틸 셀룰로스 나트륨	6.5	C	
3912319000	기타	6.5	A	
3912391000	메틸셀룰로스	6.5	A	
3912399000	기타	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3912901000	재생셀룰로스	6.5	A	
3912909000	기타	6.5	C	
3913101000	알긴산 나트륨	6.5	A	
3913102000	알긴산 프로필렌 글리콜	6.5	A	
3913109000	기타	6.5	A	
3913901000	경화단백질	6.5	A	
3913902010	염화고무	6.5	A	
3913902020	염산고무	6.5	A	
3913902030	산화고무	6.5	A	
3913902040	환화고무	6.5	A	
3913902090	기타	6.5	A	
3913909010	덱스트란	8	A	
3913909090	기타	6.5	D	
3914001000	양이온성의 것	6.5	A	
3914009000	기타	6.5	A	
3915100000	에틸렌의 중합체의 것	6.5	A	
3915200000	스티렌의 중합체의 것	6.5	A	
3915300000	염화비닐의 중합체의 것	6.5	A	
3915901000	프로필렌의 중합체의 것	6.5	A	
3915902000	아크릴 중합체의 것	6.5	A	
3915903000	아세탈수지의 것	6.5	A	
3915904000	폴리카보네이트의 것	6.5	A	
3915905000	폴리아미드의 것	6.5	A	
3915909000	기타	6.5	A	
3916100000	에틸렌의 중합체의 것	6.5	A	
3916200000	염화비닐의 중합체의 것	6.5	G	
3916901000	스티렌의 중합체의 것	6.5	A	
3916902000	프로필렌의 중합체의 것	6.5	A	
3916903000	아크릴 중합체의 것	6.5	A	
3916904000	폴리아미드의 것	6.5	A	
3916909000	기타	6.5	D	
3917101000	경화단백질의 것	6.5	A	
3917102000	셀룰로오스 물질의 것	6.5	A	
3917210000	에틸렌의 중합체의 것	6.5	A	
3917220000	프로필렌의 중합체의 것	6.5	A	
3917230000	염화비닐의 중합체의 것	6.5	A	
3917291000	스티렌의 중합체의 것	6.5	A	
3917292000	폴리아미드의 것	6.5	A	
3917299000	기타	6.5	C	
3917311000	에틸렌의 중합체의 것	6.5	A	
3917312000	염화비닐의 중합체의 것	6.5	A	
3917319000	기타	6.5	C	
3917321000	에틸렌의 중합체의 것	6.5	A	
3917322000	염화비닐의 중합체의 것	6.5	A	
3917329000	기타	6.5	A	
3917331000	에틸렌의 중합체의 것	8	A	
3917332000	염화비닐의 중합체의 것	8	A	
3917339000	기타	8	A	
3917391000	에틸렌의 중합체의 것	6.5	A	
3917392000	염화비닐의 중합체의 것	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3917399000	기타	6.5	D	
3917400000	연결구류	8	A	
3918101000	염화비닐수지의 것	6.5	A	
3918102000	염화비닐과 초산비닐의 공중합체의 것	6.5	A	
3918109000	기타	6.5	A	
3918900000	기타 플라스틱의 것	6.5	A	
3919100000	롤상의 것(폭이 20센티미터이하의 것에 한한다)	6.5	D	
3919900000	기타	6.5	C	
3920100000	에틸렌의 중합체의 것	6.5	D	
3920200000	프로필렌의 중합체의 것	6.5	A	
3920300000	스티렌의 중합체의 것	6.5	A	
3920430000	전 중량의 100분의 6이상의 가소제를 함유하는 것	6.5	A	
3920490000	기타	6.5	A	
3920510000	폴리(메틸 메타크리레이트)의 것	6.5	A	
3920590000	기타	6.5	D	
3920610000	폴리카보네이트의 것	6.5	D	
3920620000	폴리(에틸렌 테레프탈레이트)의 것	6.5	A	
3920630000	불포화 폴리에스테르의 것	6.5	A	
3920690000	기타 폴리에스테르의 것	6.5	A	
3920710000	재생셀룰로스의 것	6.5	A	
3920720000	벌커나이즈드 파이버의 것	6.5	A	
3920730000	초산셀룰로스의 것	6.5	A	
3920790000	기타 셀룰로스 유도체의 것	6.5	A	
3920910000	폴리(비닐 부티랄)의 것	6.5	A	
3920920000	폴리아미드의 것	6.5	A	
3920930000	아미노수지의 것	6.5	A	
3920940000	페놀수지의 것	6.5	A	
3920991000	항공기용의 것	6.5	A	
3920999000	기타	6.5	A	
3921110000	스티렌의 중합체의 것	6.5	A	
3921120000	염화비닐의 중합체의 것	6.5	A	
3921130000	폴리우레탄의 것	6.5	D	
3921140000	재생셀룰로오스의 것	6.5	A	
3921191000	에틸렌의 중합체의 것	6.5	A	
3921192000	프로필렌의 중합체의 것	6.5	A	
3921193010	폴리메틸메타클레이트의 것	6.5	A	
3921193090	기타	6.5	A	
3921194010	폴리카보네이트의 것	6.5	A	
3921194020	폴리에틸렌테레프탈레이트의 것	6.5	A	
3921194030	불포화 폴리에스테르의 것	6.5	A	
3921194090	기타	6.5	A	
3921195010	벌커나이즈드 파이버의 것	6.5	A	
3921195020	초산셀룰로스의 것	6.5	A	
3921195090	기타	6.5	A	
3921199010	폴리비닐부티랄의 것	6.5	A	
3921199020	폴리아미드의 것	6.5	A	
3921199030	아미노수지의 것	6.5	A	
3921199040	페놀수지의 것	6.5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3921199090	기타	6.5	A	
3921901000	에틸렌의 중합체의 것	6.5	A	
3921902000	프로필렌의 중합체의 것	6.5	A	
3921903000	스티렌의 중합체의 것	6.5	A	
3921904010	경질의 것	6.5	A	
3921904020	연질의 것	6.5	A	
3921905010	폴리메틸메타클레이트의 것	6.5	A	
3921905090	기타	6.5	A	
3921906010	폴리카보네이트의 것	6.5	A	
3921906020	폴리에틸렌테레프탈레이트의 것	6.5	A	
3921906030	불포화 폴리에스테르의 것	6.5	A	
3921906090	기타	6.5	A	
3921907010	재생셀룰로스의 것	6.5	A	
3921907020	벌커나이즈드 파이버의 것	6.5	A	
3921907030	초산셀룰로스의 것	6.5	A	
3921907090	기타	6.5	A	
3921909010	폴리비닐부티랄의 것	6.5	A	
3921909020	폴리아미드의 것	6.5	A	
3921909030	아미노수지의 것	6.5	A	
3921909040	페놀수지의 것	6.5	A	
3921909050	폴리우레탄의 것	6.5	A	
3921909090	기타	6.5	C	
3922101000	목욕통과 샤워통	8	A	
3922102000	세면대	8	A	
3922103000	설겆이통	8	A	
3922200000	변기용 시트와 커버	8	A	
3922901000	비데	8	A	
3922909000	기타	8	A	
3923100000	상자·케이스·바구니 및 이와 유사한 물품	8	C	
3923210000	에틸렌의 중합체의 것	8	A	
3923290000	기타 플라스틱의 것	8	A	
3923300000	카보이병·병·플라스크 및 이와 유사한 물품	8	A	
3923400000	스풀·콥·보빈 및 이와 유사한 물품	6.5	A	
3923500000	뚜껑·마개·캡 및 이와 유사한 물품	8	D	
3923900000	기타	8	D	
3924100000	식탁용품과 주방용품	8	A	
3924901000	비누접시와 통	8	A	
3924902000	탁상보 및 기타 이와 유사한 것	8	A	
3924909000	기타	8	A	
3925100000	저장기·탱크·배트 및 이와 유사한 용기(용량 300리터를 초과하는 것에 한한다)	8	A	
3925200000	문·창문과 그들의 문틀 및 문지방	8	A	
3925300000	셔터·블라인드(베네치안 블라인드를 포함한다) 및 이와 유사한 물품과 이들의 부분품	8	A	
3925900000	기타	8	D	
3926101000	필통 및 지우개	8	A	
3926102000	바인더 및 앨범	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
3926109000	기타	8	A	
3926200000	의류 및 의류 부속품(장갑, 벙어리장갑을 포함한다)	8	A	
3926300000	가구용 부착구·코우치 워크 또는 이와 유사한 것	8	A	
3926400000	소상 및 기타 장식용품	8	A	
3926901000	기계용의 부분품	8	D	
3926902000	부채·핸드스크린(기계식이 아닌 것에 한한다)과 이들의 살 및 자루(살 및 자루의 부분품을 포함한다)	8	A	
3926903000	레이블 및 택	8	A	
3926904000	케이스를 갖춘 접착테이프	8	A	
3926905000	그림틀·사진틀·거울틀 및 이와 유사한 틀	8	A	
3926909000	기타	8	A	
4001100000	1. 천연고무의 라텍스(프리벌커나이즈된 것인지의 여부를 불문한다)	1	A	
4001211000	알에스에스 1엑스	1	A	
4001212000	알에스에스 1호	1	A	
4001213000	알에스에스 2호	1	A	
4001214000	알에스에스 3호	1	A	
4001215000	알에스에스 4호	1	A	
4001216000	알에스에스 5호	1	A	
4001220000	나. 공업규격화된 천연고무(TSNR)	1	C	
4001290000	다. 기타	1	C	
4001301000	치클검	2	A	
4001309000	기타	2	A	
4002110000	라텍스	8	G	
4002190000	기타	8	G	
4002201000	라텍스	8	A	
4002209000	기타	8	G	
4002311000	라텍스	5	A	
4002319000	기타	5	A	
4002391000	라텍스	5	A	
4002399010	염화부틸고무(씨·아이·아이·알)의 것	5	A	
4002399020	브롬화 부틸고무(비·아이·아이·알)의 것	5	A	
4002410000	라텍스	8	A	
4002490000	기타	8	A	
4002510000	라텍스	8	A	
4002590000	기타	8	G	
4002601000	라텍스	8	A	
4002609000	기타	8	A	
4002701000	라텍스	8	D	
4002709000	기타	8	G	
4002801000	라텍스	8	A	
4002809000	기타	8	A	
4002910000	라텍스	8	A	
4002991000	카르복시화한 아크릴로니트릴 부타디엔고무(엑스·엔·비·알)의 것	8	A	
4002992000	아크릴로니트릴 이소프렌고무(엔·아이·알)의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4002993000	티오플라스트(티·엠)의 것	8	A	
4002999000	기타	8	A	
4003000000	재생고무(일차제품·판·쉬트 또는 스트립상의 것에 한한다)	8	A	
4004000000	고무의 웨이스트·페어링 및 스크랩(경질고무의 것을 제외한다)과 이들의 분 및 입	3	A	
4005101000	판·쉬트 및 스트립	8	A	
4005109000	기타	8	G	
4005200000	용액과 분산액(소호 제4005.10의 물품을 제외한다)	8	A	
4005910000	판·쉬트 및 스트립	8	A	
4005991000	배합고무 라텍스	8	A	
4005999000	기타	8	D	
4006100000	고무타이어 재생용의 "캐멀-백" 스트립	8	A	
4006901000	고무봉	8	A	
4006902000	고무관	8	A	
4006903000	고무형재	8	A	
4006904000	고무디스크·링 및 와셔	8	A	
4006905000	고무사	8	A	
4006909000	기타	8	A	
4007001000	고무사	8	A	
4007002000	고무끈	8	A	
4008111000	보강을 위해서 방직용 직물과 결합된 것	8	A	
4008119000	기타	8	A	
4008191000	보강을 위해서 방직용 직물과 결합된 것	8	A	
4008199000	기타	8	A	
4008211000	보강을 위해서 방직용 직물과 결합된 것	8	A	
4008219000	기타	8	A	
4008291000	보강을 위해서 방직용 직물과 결합된 것	8	A	
4008299000	기타	8	A	
4009110000	연결구류를 부착하지 않은 것	8	A	
4009120000	연결구류를 부착한 것	8	A	
4009210000	연결구류를 부착하지 아니한 것	8	A	
4009220000	연결구류를 부착한 것	8	A	
4009310000	연결구류를 부착하지 아니한 것	8	A	
4009320000	연결구류를 부착한 것	8	A	
4009410000	연결구류를 부착하지 아니한 것	8	A	
4009420000	연결구류를 부착한 것	8	A	
4010110000	금속만으로만 보강된 것	8	A	
4010120000	방직용 섬유재료로만 보강된 것	8	A	
4010130000	플라스틱으로만 보강된 것	8	A	
4010190000	기타	8	A	
4010310000	횡단면이 사다리꼴형의 전동용 엔드레스 벨트(브이벨트)로서 바깥둘레가 60센티미터 초과 180센티미터 이하의 것 (브이홈이 패인 것에 한한다)	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4010320000	횡단면이 사다리꼴형의 전동용 엔드레스 벨트(브이벨트)로서 바깥둘레가 60센티미터 초과 180센티미터 이하의 것 (브이홈이 패인 것을 제외한다)	8	A	
4010330000	횡단면이 사다리꼴형의 전동용 엔드레스 벨트(브이벨트)로서 바깥둘레가 180센티미터 초과 240센티미터 이하의 것 (브이홈이 패인 것에 한 한다)	8	A	
4010340000	횡단면이 사다리꼴형의 전동용 엔드레스 벨트(브이벨트)로서 바깥둘레가 180센티미터 초과 240센티미터 이하의 것 (브이홈이 패인 것을 제외한다)	8	A	
4010350000	엔드레스 싱크러너스 벨트로서 바깥둘레가 60센티미터 초과 150센티미터 이하의 것	8	A	
4010360000	엔드레스 싱크러너스 벨트로서 바깥둘레가 150센티미터 초과 198센티미터 이하의 것	8	A	
4010390000	기타	8	C	
4011101000	래디알구조의 것	8	A	
4011102000	바이어스 구조의 것	8	A	
4011109000	기타	8	A	
4011201010	림의 직경이 49.53센티미터 미만의 것	8	A	
4011201090	기타	8	A	
4011202010	림의 직경이 49.53센티미터 미만의 것	8	A	
4011202090	기타	8	A	
4011209000	기타	8	A	
4011300000	3. 항공기용의 것	5	A	
4011400000	4. 모터싸이클용의 것	8	A	
4011500000	5. 자전거용의 것	8	A	
4011610000	농경용 또는 임업용의 차량 및 기계의 것	8	A	
4011620000	건설용 또는 산업용의 차량 및 기계의 것으로서 림의 직경이 61센티미터이하의 것	8	A	
4011630000	건설용 또는 산업용의 차량 및 기계의 것으로서 림의 직경이 61센티미터를 초과하는 것	8	A	
4011690000	기타	8	A	
4011920000	농경용 또는 임업용의 차량 및 기계의 것	8	A	
4011930000	건설용 또는 산업용의 차량 및 기계의 것으로서 림의 직경이 61센티미터이하의 것	8	A	
4011940000	건설용 또는 산업용의 차량 및 기계의 것으로서 림의 직경이 61센티미터를 초과하는 것	8	A	
4011990000	기타	8	A	
4012110000	가. 승용자동차용의 것(스테이션 웨곤과 경주 자동차용의 것을 포함한다)	8	A	
4012120000	나. 버스 또는 화물차용의 것	8	A	
4012130000	다. 항공기용의 것	5	A	

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4012190000	라. 기타	8	A	
4012201000	가. 항공기용의 것	5	A	
4012209010	승용자동차용의 것(스테이션웨곤과 경주자동차용의 것을 포함한다)	8	A	
4012209020	버스 및 화물차용의 것	8	A	
4012209090	기타	8	A	
4012901010	솔리드 타이어	5	A	
4012901020	쿠션 타이어	5	A	
4012901030	타이어트래드	5	A	
4012901040	타이어 플랩	5	A	
4012909010	솔리드 타이어	8	A	
4012909020	쿠션 타이어	8	A	
4012909030	타이어트래드	8	A	
4012909040	타이어 플랩	8	A	
4012909090	기타	8	A	
4013101000	승용자동차용의 것(스테이션 웨곤과 경주자동차용의 것을 포함한다)	8	A	
4013102000	버스 및 화물차용의 것	8	A	
4013200000	2. 자전거용의 것	8	A	
4013901000	가. 항공기용의 것	5	A	
4013909010	모터싸이클 또는 모터스쿠터용의 것	8	A	
4013909020	산업용 또는 농경용의 것	8	A	
4013909090	기타	8	A	
4014100000	콘돔	8	A	
4014901000	젖꼭지	8	A	
4014909000	기타	8	A	
4015110000	외과용의 것	8	A	
4015190000	기타	8	A	
4015901000	잠수복	8	A	
4015902000	방사선 방호복	8	A	
4015909000	기타	8	A	
4016100000	셀룰라 고무의 것	8	A	
4016910000	바닥깔개와 매트	8	A	
4016920000	지우개	8	A	
4016930000	가스켓·워셔 및 기타시일	8	A	
4016940000	보트 또는 독크팬더(팽창성이 있는지의 여부를 불문한다)	8	A	
4016951000	공기 매트리스	8	A	
4016952000	벼개	8	A	
4016953000	쿠션	8	A	
4016959000	기타	8	C	
4016991010	기구, 비행선, 비행기계류, 그라인더, 연, 로토슈트의 부품	0	K	
4016991090	기타	8	A	
4016992000	고무밴드	8	A	
4016993000	병마개	8	A	
4016999000	기타	8	A	
4017001000	경질고무	8	A	
4017002000	경질고무의 제품	8	A	
4101201000	가. 유연처리 하지 않은 원피	2	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4101202000	나. 유연처리(유연전처리를 포함한다)한 원피(원상태로 복귀할 수 있는 것에 한한다)	5	A	
4101501011	카우하이드	2	A	
4101501012	스티어하이드	2	A	
4101501013	옥스하이드	2	G	
4101501014	불하이드	2	A	
4101501019	기타	2	G	
4101501021	카우하이드	2	A	
4101501022	스티어하이드	2	A	
4101501023	옥스하이드	2	A	
4101501024	불하이드	2	A	
4101501029	기타	2	A	
4101501090	기타	2	A	
4101502000	나. 유연처리(유연전처리를 포함한다)한 원피(원상태로 복귀할 수 있는 것에 한한다)	5	A	
4101901011	송아지의 것	2	A	
4101901019	송아지 이외의 것	2	A	
4101901091	송아지의 것	2	A	
4101901099	송아지 이외의 것	2	A	
4101902000	나. 유연처리(유연전처리를 포함한다)한 원피(원상태로 복귀할 수 있는 것에 한한다)	5	A	
4102100000	1. 탈모하지 아니한 것	2	A	
4102211000	(1) 유연처리 하지 않은 원피	2	A	
4102212000	(2) 유연처리(유연전처리를 포함한다)한 원피(원상태로 복귀할 수 있는 것에 한한다)	5	A	
4102291000	(1) 유연처리 하지 않은 원피	2	A	
4102292000	(2) 유연처리(유연전처리를 포함한다)한 원피(원상태로 복귀할 수 있는 것에 한한다)	5	A	
4103101000	가. 유연처리 하지 않은 원피	2	A	
4103102000	나. 유연처리(유연전처리를 포함한다)한 원피(원상태로 복귀할 수 있는 것에 한한다)	5	A	
4103201010	뱀의 것	2	A	
4103201020	도마뱀의 것	2	A	
4103201030	악어의 것	2	A	
4103201090	기타	2	A	
4103202000	나. 유연처리(유연전처리를 포함한다)한 원피(원상태로 복귀할 수 있는 것에 한한다)	5	A	
4103301000	가. 유연처리 하지 않은 원피	2	A	
4103302000	나. 유연처리(유연전처리를 포함한다)한 원피(원상태로 복귀할 수 있는 것에 한한다)	5	A	
4103901010	장어류의 것	2	A	
4103901020	캉가루의 것	2	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4103901090	기타	2	A	
4103902000	나. 유연처리(유연전처리를 포함한다)한 원피(원상태로 복귀할 수 있는 것에 한한다)	5	A	
4104110000	풀 그레인, 언스프릿 및 그레인 스프릿	5	A	
4104190000	기타	5	A	
4104410000	풀 그레인, 언스프릿 및 그레인 스프릿	5	A	
4104490000	기타	5	A	
4105100000	습윤상태의 것(웨트블루를 포함한다)	5	A	
4105300000	건조상태의 것(크러스트)	5	A	
4106210000	습윤상태의 것(웨트블루를 포함한다)	5	A	
4106220000	건조상태의 것(크러스트)	5	A	
4106310000	습윤상태의 것(웨트블루를 포함한다)	5	A	
4106320000	건조상태의 것(크러스트)	5	A	
4106400000	파충류의 것	5	A	
4106910000	습윤상태의 것(웨트블루를 포함한다)	5	A	
4106920000	건조상태의 것(크러스트)	5	A	
4107110000	풀그레인, 언스프릿	5	A	
4107120000	그레인 스프릿	5	A	
4107190000	기타	5	A	
4107910000	풀그레인, 언스프릿	5	A	
4107920000	그레인 스프릿	5	A	
4107990000	기타	5	A	
4112000000	유연처리 또는 크러스트처리한 후 더 이상의 가공을 한 면양이나 어린양의 가죽(파치먼트가공 가죽을 포함한다) (탈모한 것에 한하고 스프릿한 것인지의 여부를 불문하며, 제4114호의 가죽을 제외한다)	5	A	
4113100000	산양의 것	5	A	
4113200000	돼지의 것	5	A	
4113300000	파충류의 것	5	A	
4113900000	기타	5	A	
4114100000	세무가죽(콤비네이션 세무가죽을 포함한다)	5	A	
4114201000	페이턴트레더	5	A	
4114202000	적층한 페이턴트레더	5	A	
4114203000	메탈라이즈드레더	5	A	
4115100000	1. 콤포지션레더(가죽 또는 가죽섬유를 기제로 하여 제조한 것으로서 롤상의 것인지의 여부를 불문하며, 슬랩상 · 쉬트상 또는 스트립상의 것에 한한다)	8	A	
4115200000	2. 가죽이나 콤포지션레더의 페어링과 기타의 웨이스트(가죽제품의 제조에 적합하지 아니한 것에 한한다) 및 가죽의 더스트와 분	3	A	
4201001000	파충류제의 것	8	A	
4201009010	안장 및 안장용 방석	8	A	
4201009020	고삐줄	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4201009030	끈	8	A	
4201009040	재갈	8	A	
4201009090	기타	8	A	
4202111010	뱀의 것	8	A	
4202111020	도마뱀의 것	8	A	
4202111030	악어의 것	8	A	
4202111040	장어류의 것	8	A	
4202111050	캉가루의 것	8	A	
4202111090	기타	8	A	
4202112000	콤포지션레더제의 것	8	A	
4202113000	페이턴트레더제의 것	8	A	
4202121010	폴리비닐클로라이드 것	8	A	
4202121020	폴리우레탄의 것	8	A	
4202121090	기타	8	A	
4202122000	방직용 섬유재료의 것	8	A	
4202191000	판지제의 것	8	A	
4202199000	기타	8	A	
4202211010	뱀의 것	8	A	
4202211020	도마뱀의 것	8	A	
4202211030	악어의 것	8	A	
4202211040	장어류의 것	8	A	
4202211050	캉가루의 것	8	A	
4202211090	기타	8	A	
4202212000	콤포지숀레더제의 것	8	A	
4202213000	페이턴트레이제의 것	8	A	
4202221010	폴리비닐클로라이드의 것	8	A	
4202221020	폴리우레탄의 것	8	A	
4202221090	기타	8	A	
4202222000	방직용 섬유재료의 것	8	A	
4202291000	판지제의 것	8	A	
4202299000	기타	8	A	
4202311010	뱀의 것	8	A	
4202311020	도마뱀의 것	8	A	
4202311030	악어의 것	8	A	
4202311040	장어류의 것	8	A	
4202311050	캉가루의 것	8	A	
4202311090	기타	8	A	
4202312000	콤포지숀레더제의 것	8	A	
4202313000	페이턴트레더제의 것	8	A	
4202321010	폴리비닐클로라이드의 것	8	A	
4202321020	폴리우레탄의 것	8	A	
4202321090	기타	8	A	
4202322000	방직용 섬유재료의 것	8	A	
4202391000	판지제의 것	8	A	
4202399000	기타	8	A	
4202911010	뱀의 것	8	A	
4202911020	도마뱀의 것	8	A	
4202911030	악어의 것	8	A	
4202911040	장어류의 것	8	A	
4202911050	캉가루의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4202911090	기타	8	A	
4202912000	콤포지션레더제의 것	8	A	
4202913000	페이턴트레더제의 것	8	A	
4202921010	폴리비닐클로라이드의 것	8	A	
4202921020	폴리우레탄의 것	8	A	
4202921090	기타	8	A	
4202922000	방직용 섬유재료의 것	8	A	
4202991000	판지제의 것	8	A	
4202999000	기타	8	A	
4203101010	코트류	13	A	
4203101020	자켓, 블레이저 및 잠바류	13	A	
4203101050	조끼류	13	A	
4203101060	바지류	13	A	
4203101070	스커트류	13	A	
4203101080	오버롤류	13	A	
4203101090	기타	13	A	
4203102010	코트류	13	A	
4203102020	자켓, 블레이저 및 잠바류	13	A	
4203102050	조끼류	13	A	
4203102060	바지류	13	A	
4203102070	스커트류	13	A	
4203102080	오버롤류	13	A	
4203102090	기타	13	A	
4203103010	코트류	13	A	
4203103020	자켓, 블레이저 및 잠바류	13	A	
4203103050	조끼류	13	A	
4203103060	바지류	13	A	
4203103070	스커트류	13	A	
4203103080	오버롤류	13	A	
4203103090	기타	13	A	
4203109010	코트류	13	A	
4203109020	자켓, 블레이저 및 잠바류	13	A	
4203109050	조끼류	13	A	
4203109060	바지류	13	A	
4203109070	스커트류	13	A	
4203109080	오버롤류	13	A	
4203109090	기타	13	A	
4203211000	야구글로브	13	A	
4203212000	골프글로브	13	A	
4203213000	스키글로브	13	A	
4203214000	모터싸이클용글로브	13	A	
4203215000	배팅글로브	13	A	
4203216000	테니스글로브	13	A	
4203217000	아이스하키글로브	13	A	
4203219000	기타	13	A	
4203291000	작업용 장갑	13	A	
4203292000	방한용 장갑	13	A	
4203293000	운전용 장갑	13	A	
4203299000	기타	13	A	
4203301010	뱀의 것	13	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4203301020	도마뱀의 것	13	A	
4203301030	악어의 것	13	A	
4203301040	장어류의 것	13	A	
4203301090	기타	13	A	
4203309000	기타	13	A	
4203400000	기타의 의류부속품	13	A	
4204001010	콘베이어용의 것	8	A	
4204001020	전동기용의 것	8	A	
4204001090	기타	8	A	
4204009010	픽카	8	A	
4204009090	기타	8	A	
4205001000	가죽제의 것	8	A	
4205002000	콤포지션레더제의 것	8	A	
4206100000	캣커트	8	A	
4206900000	기타	8	A	
4301100000	1. 밍크의 것(전신의 것에 한하며, 머리부분·꼬리부분 또는 발부분의 유무를 불문한다)	3	A	
4301300000	2. 어린양의 것(아스트라칸·브로드테일·카라쿨·페르시아 및 이와 유사한 어린양·인도·중국·몽고 또는 티베트 어린양의 것으로서 전신의 것에 한하며, 머리부분·꼬리부분 또는 발부분의 유무를 불문한다)	3	A	
4301600000	3. 여우의 것(전신의 것에 한하며, 머리부분·꼬리부분 또는 발부분의 유무를 불문한다)	3	A	
4301700000	4. 바다표범의 것(전신의 것에 한하며, 머리부분·꼬리부분 또는 발부분의 유무를 불문한다)	3	A	
4301801000	친칠라의 것	3	A	
4301802000	오파섬의 것	3	A	
4301803000	라쿤의 것	3	A	
4301804000	코요테의 것	3	A	
4301805000	토끼의 것	3	A	
4301806000	사향뒤쥐의 것	3	A	
4301809000	기타	3	A	
4301900000	6. 머리부분·꼬리부분·발부분 및 기타의 조각 또는 절단품으로서 모피제품으로 사용하기에 적합한 것	3	A	
4302110000	밍크의 것	5	A	
4302130000	어린양의 것(아스트란칸·브로드테일·카라쿨·페르시아 및 이와 유사한 어린양·인도·중국·몽고 또는 티베트 어린양의 것에 한한다)	5	A	
4302191000	해리의 것	5	A	
4302192000	사향뒤쥐의 것	5	A	
4302193000	여우의 것	5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4302195000	친칠라의 것	5	A	
4302196000	오파섬의 것	5	A	
4302197000	라쿤의 것	5	A	
4302198000	코요테의 것	5	A	
4302199010	면양의 것	5	A	
4302199090	기타	5	A	
4302201000	밍크의 것	5	A	
4302202000	토끼의 것	5	A	
4302203000	해리의 것	5	A	
4302204000	사향뒤쥐의 것	5	A	
4302205000	여우의 것	5	A	
4302207000	친칠라의 것	5	A	
4302209010	오파섬의 것	5	A	
4302209020	라쿤의 것	5	A	
4302209030	코요테의 것	5	A	
4302209090	기타	5	A	
4302300000	전신모피 및 그 조각 또는 절단 품(조합한 것에 한한다)	5	A	
4303101100	밍크의 것	16	A	
4303101200	토끼의 것	16	A	
4303101300	어린양의 것	16	A	
4303101400	해리의 것	16	A	
4303101500	사향뒤쥐의 것	16	A	
4303101600	여우의 것	16	A	
4303101800	친칠라의 것	16	A	
4303101910	오파섬의 것	16	A	
4303101920	라쿤의 것	16	A	
4303101930	코요테의 것	16	A	
4303101990	기타	16	A	
4303102100	밍크의 것	16	A	
4303102200	토끼의 것	16	A	
4303102300	어린양의 것	16	A	
4303102400	해리의 것	16	A	
4303102500	사향뒤쥐의 것	16	A	
4303102600	여우의 것	16	A	
4303102800	친칠라의 것	16	A	
4303102910	오파섬의 것	16	A	
4303102920	라쿤의 것	16	A	
4303102930	코요테의 것	16	A	
4303102990	기타	16	A	
4303900000	기타	16	A	
4304001000	인조모피	8	A	
4304002000	인조모피의 제품	8	A	
4401100000	1. 땔나무(통나무, 목편, 작은가지, 다발상 또는 이와 유사한 형상의 것에 한한다)	2	A	
4401210000	가. 침엽수류	2	A	
4401220000	나. 활엽수류	2	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4401300000	3. 톱밥 및 목재의 웨이스트와 스크랩(통나무·브리케트·펠리트 또는 이와 유사한 형상으로 응결된 것인지의 여부를 불문한다)	2	D	
4402001000	성형목탄	2	D	
4402009000	기타	2	D	
4403101000	가. 옐대산 목재	1	A	
4403102000	나. 활엽수	2	A	
4403109000	다. 침엽수	2	A	
4403201000	삼나무	2	A	
4403202010	더글러스퍼	2	A	
4403202020	헴록	2	A	
4403203000	적송	2	A	
4403204000	전나무	2	A	
4403205000	낙엽송	2	A	
4403207000	가문비나무	2	A	
4403208000	라디에타소나무	2	A	
4403209000	기타	2	A	
4403410000	가. 다크레드메란티·라이트레드메란티 및 메란티바카우	1	A	
4403491000	(1) 화이트라왕·화이트메란티·화이트세라야·엘로메란티 및 아란	1	A	
4403492010	(가) 티크	1	A	
4403492020	(나) 케루잉	1	A	
4403492030	(다) 카풀	1	A	
4403492040	(라) 제루통	1	A	
4403492090	(마) 기타	1	A	
4403493000	(3) 오꾸메·오베체·사뻴리·시뽀·아까쥬다푸리케·마코레 및 이로코	1	A	
4403494000	(4) 티아마·만소니아·이롬바·디베토우·림바 및 아조베	1	A	
4403495000	(5)마호가니 및 발사	1	A	
4403499000	(6) 기타	1	A	
4403910000	가. 참나무류	2	A	
4403920000	나. 너도밤나무류	2	A	
4403991010	자단	2	A	
4403991020	흑단	2	A	
4403991040	물푸레나무	2	A	
4403991050	호도나무	2	A	
4403991090	기타	2	A	
4403992000	(2) 리그넘바이트	2	A	
4403993010	사시나무	2	A	
4403993020	포플러	2	A	
4403993030	단풍나무	2	A	
4403993040	느릅나무	2	A	
4403993050	자작나무	2	A	
4403993060	피나무	2	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4403994000	(4) 오동나무	2	A	
4403999011	말라스	1	A	
4403999012	타운	1	A	
4403999019	기타	1	A	
4403999090	(나) 기타	2	A	
4404102000	목재의 봉	5	D	
4404109000	기타	5	D	
4404202000	목재의 봉	5	D	
4404209000	기타	5	D	
4405000000	목모와 목분	5	D	
4406100000	주약처리하지 아니한 것	5	D	
4406900000	기타	5	D	
4407101000	삼나무	5	C	
4407102000	미송	5	C	
4407103000	적송	5	C	
4407104000	전나무	5	C	
4407105000	낙엽송	5	C	
4407107000	가문비나무	5	C	
4407108000	라디에타소나무	5	C	
4407109000	기타	5	C	
4407241000	(1)비롤라	5	G	
4407242000	(2)마호가니	5	G	
4407243000	(3)임부아	5	G	
4407244000	(4)발사	5	G	
4407250000	나.다크레드메란티·라이트레드메란티 및 메란티바카우	5	G	
4407260000	다. 화이트라왕·화이트메란티·화이트세라야·엘로메란티 및 아란	5	G	
4407291000	(1) 케루잉·라민·카폴·콩콩·멜바우·제루통 및 켐파스	5	G	
4407292000	(2) 티크	5	G	
4407293000	(3) 오꾸메·오베체·사뻴리·시뽀·아까쥬다푸리케·마꼬레·이로코·티아마·만소니아·이롬바·디베토우·림바 및 아조베	5	G	
4407299000	(4) 기타	5	G	
4407910000	가. 참나무류	5	C	
4407920000	나. 너도밤나무류	5	C	
4407991010	자단	5	C	
4407991020	흑단	5	C	
4407991030	물푸레나무	5	C	
4407991040	호도나무	5	C	
4407991090	기타	5	C	
4407992000	(2) 리그넘바이트	5	C	
4407993010	사시나무	5	C	
4407993020	포플러	5	C	
4407993030	단풍나무	5	C	
4407993040	느릅나무	5	C	
4407993050	자작나무	5	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4407993060	피나무	5	C	
4407994000	(4) 오동나무	5	C	
4407999010	(가) 열대산 목재(앞에서 게기한 것을 제외한다)	5	C	
4407999090	(나) 기타	5	C	
4408106000	가. 적층목재품을 평삭한 베니어용의 것 또는 기타 이와 유사한 적층목재품용의 것	8	C	
4408109010	삼나무	5	C	
4408109020	미송	5	C	
4408109030	적송	5	C	
4408109040	전나무	5	C	
4408109050	낙엽송	5	C	
4408109060	가문비나무	5	C	
4408109070	라디에타소나무	5	C	
4408109090	기타	5	C	
4408313000	(1) 적층목재품을 평삭한 베니어용의 것 또는 기타 이와 유사한 적층목재품용의 것	8	C	
4408319010	(가)다크레드메란티·라이트레드메란티	5	C	
4408319020	(나)메란티바카우	5	C	
4408396000	(1) 적층목재품을 평삭한 베니어용의 것 또는 기타 이와 유사한 적층목재품용의 것	8	C	
4408399010	(가) 티크	5	C	
4408399020	(나) 화이트라왕	5	C	
4408399030	(다) 시뽀·오꾸메·오베체·아까쥬다푸리케 및 사뻴리	5	C	
4408399040	(라) 림바	5	C	
4408399050	(마) 마호가니	5	C	
4408399090	(바)기타	5	C	
4408901000	가. 적층목재품을 평삭한 베니어용의 것 또는 기타 이와 유사한 적층목재품용의 것	8	C	
4408909110	자단	5	C	
4408909120	흑단	5	C	
4408909130	물푸레나무	5	C	
4408909140	호도나무	5	C	
4408909190	기타	5	C	
4408909200	(2) 리그넘바이트	5	C	
4408909310	사시나무	5	C	
4408909320	포플러	5	C	
4408909330	단풍나무	5	C	
4408909340	느릅나무	5	C	
4408909350	자작나무	5	C	
4408909360	피나무	5	C	
4408909400	(4) 오동나무	5	C	
4408909911	바보엔	5	C	
4408909919	기타	5	C	
4408909990	(나) 기타	5	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4409100000	침엽수류	8	D	
4409200000	활엽수류	8	D	
4410210000	가공하지 않은 것 또는 연마가공 이상으로 가공하지 않은 것	8	I	
4410290000	기타	8	I	
4410310000	가공하지 않은 것 또는 연마가공 이상으로 가공하지 않은 것	8	I	
4410320000	멜라민을 침투한 종이로 표면을 피복한 것	8	G	
4410330000	장식용 플라스틱라미네이트로 표면을 피복한 것	8	G	
4410390000	기타	8	G	
4410900000	기타	8	G	
4411110000	기계적 가공이나 표면을 피복하지 아니한 것	8	G	
4411191010	마루판	8	G	
4411191090	기타	8	G	
4411199000	기타	8	G	
4411210000	기계적 가공이나 표면을 피복하지 아니한 것	8	I	
4411291010	마루판	8	G	
4411291090	기타	8	G	
4411299000	기타	8	G	
4411310000	기계적 가공이나 표면을 피복하지 아니한 것	8	G	
4411390000	기타	8	G	
4411910000	기계적 가공이나 표면을 피복하지 아니한 것	8	G	
4411990000	기타	8	G	
4412131000	두께가 3.2밀리미터미만의 것	8	G	
4412132000	두께가 3.2밀리미터이상 4밀리미터미만의 것	8	G	
4412133000	두께가 4밀리미터이상 6밀리미터미만의 것	8	G	
4412134000	두께가 6밀리미터이상 12밀리미터 미만의 것	12	G	
4412135000	두께가 12밀리미터이상 15밀리미터 미만의 것	12	G	
4412136000	두께가 15밀리미터이상의 것	12	G	
4412141000	두께가 3.2밀리미터미만의 것	8	G	
4412142000	두께가 3.2밀리미터이상 4밀리미터미만의 것	8	G	
4412143000	두께가 4밀리미터이상 6밀리미터미만의 것	8	G	
4412144000	두께가 6밀리미터이상 12밀리미터 미만의 것	12	G	
4412145000	두께가 12밀리미터이상 15밀리미터 미만의 것	12	G	
4412146000	두께가 15밀리미터이상의 것	12	G	
4412191011	두께가 6밀리미터 미만의 것	8	G	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4412191019	기타	12	G	
4412191091	두께가 6밀리미터 미만의 것	8	G	
4412191099	기타	12	G	
4412220000	적어도 한개의 프라이가 이류 소호주 1에 게기한 엽대산 목재의 것	12	G	
4412230000	기타(적어도 한층은 파티클보드로 된 것에 한한다)	12	G	
4412291000	합판	12	G	
4412292010	마루판	12	G	
4412292090	기타	12	G	
4412920000	적어도 한개의 프라이가 이류 소호주1에 게기한 엽대산 목재의 것	12	G	
4412930000	기타(적어도 한층은 파티클보드로 된 것에 한한다)	12	G	
4412991010	양쪽외면의 프라이가 침엽수 목재의 것	12	I	
4412991090	기타	12	G	
4412992010	마루판	12	G	
4412992090	기타	12	G	
4413000000	고밀도화 목재(블록상·플레이트상·스트립상 또는 프로파일형상의 것에 한한다)	8	G	
4414000000	목제의 그림틀·사진틀·거울틀 또는 이와 유사한 틀	8	G	
4415100000	케이스·상자·크레이트·드럼 및 이와 유사한 포장용기와 케이블드럼	8	G	
4415200000	팰렛, 박스팰렛, 기타의 깔판류와 팰렛칼러	8	G	
4416000000	목제의 통·배럴·배트·텁 및 기타의 용기와 이들의 부분품(통재 및 주재를 포함한다)	8	G	
4417000000	목제의 공구·공구의 몸체·공구의 손잡이·비 또는 부러쉬의 몸체와 손잡이 및 신발의 목제골	8	G	
4418100000	창문과 창문틀	8	D	
4418200000	문·문틀 및 문지방	8	D	
4418300000	파아켓트패널	8	D	
4418400000	콘크리트 구조물 작업용의 셋터	8	D	
4418500000	지붕이는 판자	8	D	
4418901000	셀룰라우드패널	8	D	
4418909000	기타	8	D	
4419001000	대접(공기)	8	D	
4419002010	대나무의 것	8	D	
4419002090	기타	8	D	
4419009000	기타	8	G	
4420101000	조상	8	D	
4420109000	기타	8	D	
4420901000	기목 세공과 상감 세공한 목재	8	D	
4420902010	담배상자	8	D	
4420902020	신변장신용품용 상자	8	D	
4420902030	제94류에 해당하지 아니하는 기타 기구	8	D	
4420902090	기타	8	D	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4420909010	담배 및 신변장신용품용 상자	8	D	
4420909020	제94류에 해당하지 아니하는 기타 기구	8	D	
4420909090	기타	8	D	
4421100000	옷걸이	8	D	
4421901010	보빈	8	D	
4421901090	기타	8	D	
4421902000	성냥개비의 나무 및 신발용의 나무 못	8	D	
4421903000	이쑤시개	8	D	
4421904000	포장용의 목재블록	8	D	
4421905000	부채·핸드스크리인(기계식이 아닌 것에 한한다)·이들의 살 및 자루(살 및 자루의 부분품을 포함한다)	8	D	
4421909000	기타	8	D	
4501100000	천연의 코르크(조상의 것 또는 단순히 가공한 것을 포함한다)	8	D	
4501900000	기타	8	D	
4502000000	천연코르크[외피를 제거하거나 거칠게 각을 만든 것을 포함하며, 직사각형(정사각형을 포함한다)의 블록상·판상·쉬트상 또는 스트립상과 각이 예리한 마개용의 브랭크를 포함한다]	8	D	
4503100000	마개	8	D	
4503900000	기타	8	D	
4504100000	블록·판·쉬트·스트립;타일(형상을 불문한다) 및 시린다(중공이 아닌 것에 한하며 디스크를 포함한다)	8	D	
4504900000	기타	8	D	
4601201000	매트류	8	A	
4601202000	발	8	A	
4601911000	(1) 온죽발장(폭이 35센티미터미만인 것에 한한다)	8	A	
4601919000	(2) 기타	8	A	
4601991000	프라스틱재료로 엮은 쉬트상의 물품	8	A	
4601999000	기타	8	A	
4602101010	핸드백	8	D	
4602101020	바구니	8	D	
4602101030	쟁반, 접시 및 기타 이와 유사한 주방용품 또는 식탁용품	8	D	
4602101090	기타	8	D	
4602102000	등나무제품	8	D	
4602103000	골풀제품	8	A	
4602109000	기타	8	D	
4602900000	기타	8	A	
4701001000	1. 표백하지 아니한 것	0	K	
4701002000	2. 반표백 또는 표백한 것	0	K	
4702000000	화학목재펄프(용해용의 것에 한한다)	0	K	
4703110000	가. 침엽수류의 것	0	K	
4703190000	나. 활엽수류의 것	0	K	
4703211000	반표백한 것	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4703212000	표백한 것	0	K	
4703291000	반표백한 것	0	K	
4703292000	표백한 것	0	K	
4704110000	가. 침엽수류의 것	0	K	
4704190000	나. 활엽수류의 것	0	K	
4704210000	가. 침엽수류의 것	0	K	
4704290000	나. 활엽수류의 것	0	K	
4705000000	기계적 및 화학적 펄핑공정을 결합하여 얻은 목재펄프	0	K	
4706100000	1. 면린터펄프	0	K	
4706200000	2. 회수한 지 또는 판지(웨이스트와 스크랩)에서 뽑아낸 섬유펄프	2	A	
4706911000	(1) 표백하지 아니한 것	0	K	
4706912000	(2) 반표백 또는 표백한 것	0	K	
4706921000	(1) 표백하지 아니한 것	0	K	
4706922000	(2) 반표백 또는 표백한 것	0	K	
4706931000	(1) 표백하지 아니한 것	0	K	
4706932000	(2) 반표백 또는 표백한 것	0	K	
4707100000	1. 표백하지 아니한 크라프트지 또는 판지나 파형지 또는 판지제의 것	0	K	
4707200000	2. 주로 표백화학펄프로된 기타의 지 또는 판지제의 것(전체를 착색하지 아니한 것에 한한다)	0	K	
4707300000	3. 신문, 잡지 및 이와 유사한 인쇄물 등 주로 기계펄프로 만들어진 지 또는 판지의 것	0	K	
4707900000	4. 기타(선별하지 아니한 웨이스트와 스크랩을 포함한다)	0	K	
4801000000	신문용지(롤상 또는 쉬트상의 것에 한한다)	0	K	
4802100000	1. 수제지와 판지	0	K	
4802200000	2. 사진 감광성, 열감응성 또는 전자감광성 지 또는 판지용 기재로 사용되는 지와 판지	0	K	
4802300000	3. 카본지용의 원지	0	K	
4802400000	4. 벽지용의 원지	0	K	
4802541010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802541090	(나) 기타	0	K	
4802549010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802549090	(나) 기타	0	K	
4802551010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802551090	(나) 기타	0	K	
4802559010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802559090	(나) 기타	0	K	
4802561010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4802561090	(나) 기타	0	K	
4802569010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802569090	(나) 기타	0	K	
4802571010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802571090	(나) 기타	0	K	
4802579010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802579090	(나) 기타	0	K	
4802581010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802581090	(나) 기타	0	K	
4802582010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802582090	(나) 기타	0	K	
4802589010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802589090	(나) 기타	0	K	
4802611010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802611090	(나) 기타	0	K	
4802619010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802619090	(나) 기타	0	K	
4802621010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802621090	(나) 기타	0	K	
4802629010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802629090	(나) 기타	0	K	
4802691010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802691090	(나) 기타	0	K	
4802699010	(가) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4802699090	(나) 기타	0	K	
4803001000	화장지 또는 안면용 티슈스톡	0	K	
4803002000	셀룰로스 워딩과 셀룰로스섬유의 웨브	0	K	
4803009000	기타	0	K	
4804110000	표백하지 아니한 것	0	K	
4804190000	기타	0	K	
4804210000	표백하지 아니한 것	0	K	
4804290000	기타	0	K	
4804311000	전기절연지와 판지	0	K	
4804312000	콘덴사지와 판지	0	K	
4804313000	포장지와 판지	0	K	
4804319000	기타	0	K	
4804391000	(1) 전기전열지와 판지	0	K	
4804392000	(2) 콘덴사지와 판지	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4804393000	(3) 포장지와 판지	0	K	
4804399000	(4) 기타	0	K	
4804411000	전기절연지와 판지	0	K	
4804419000	기타	0	K	
4804420000	소지상태에서 균일하게 표백한 것으로서 화학공정에 의한 목재 섬유의 함유량이 전 섬유중량 의 100분의95를 초과하는 것	0	K	
4804490000	기타	0	K	
4804510000	표백하지 아니한 것	0	K	
4804520000	소지상태에서 균일하게 표백한 것으로서 화학공정에 의한 목재섬유의 함유량이 전 섬유량의 100분의 95를 초과하는 것	0	K	
4804590000	기타	0	K	
4805110000	가. 반화학 후로팅지	0	K	
4805120000	나. 스트로 후로팅지	0	K	
4805190000	다. 기타	0	K	
4805241000	(1) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4805249000	(2) 기타	0	K	
4805251000	(1) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4805259000	(2) 기타	0	K	
4805300000	3. 아황산포장지	0	K	
4805400000	4. 여과지와 판지	0	K	
4805500000	5. 펠트지와 판지	0	K	
4805911000	(1) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4805919010	(가) 콘덴사지와 판지	0	K	
4805919090	(나) 기타	0	K	
4805921000	(1) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4805929000	(2) 기타	0	K	
4805931000	(1) 여러층의 지와 판지로서 각층을 표백한 것	0	K	
4805939000	(2) 기타	0	K	
4806100000	황산지	0	K	
4806200000	내지지	0	K	
4806300000	트래싱지	0	K	
4806401000	그라신지	0	K	
4806409000	기타	0	K	
4807000000	겹붙인 지와 판지(접착제로 겹붙인 것으로서 룸상 또는 쉬트상의 것에 한하며, 표면을 도포하거나 침투한 것을 제외하고 내면을 보강한 것인지의 여부를 불문한다)	0	K	
4808100000	파형의 지와 판지(천공한 것인지의 여부를 불문한다)	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4808200000	지대용 크라프트지(축유한 것으로서 압형 또는 천공한 것인지의 여부를 불문한다)	0	K	
4808300000	기타의 크라프트지(축유한 것으로서 압형 또는 천공한 것인지의 여부를 불문한다)	0	K	
4808900000	기타	0	K	
4809100000	카본지 또는 이와 유사한 복사지	0	K	
4809201000	한겹의 것	0	K	
4809202000	두겹이상의 것	0	K	
4809901000	전사지	0	K	
4809902000	감열기록지	0	K	
4809903000	인쇄용재판용지	0	K	
4809909000	기타	0	K	
4810131000	인쇄용 또는 필기용 지와 판지	0	K	
4810139000	기타	0	K	
4810141000	인쇄용 또는 필기용 지와 판지	0	K	
4810149000	기타	0	K	
4810191000	인쇄용 또는 필기용 지와 판지	0	K	
4810199000	기타	0	K	
4810220000	경량(輕量)의 도포한 지	0	K	
4810290000	기타	0	K	
4810310000	소지상태에서 균일하게 표백한 것(화학공정에 의한 목재섬유의 함유량이 전 섬유중량의 100분의 95를 초과하는 것으로서 1제곱미터당 중량이 150그램 이하의 것에 한한다)	0	K	
4810320000	소지상태에서 균일하게 표백한 것(화학공정에 의한 목제섬유의 함유량이 전 섬유중량의 100분의 95를 초과하는 것으로서 1평방미터당 중량이 150그램을 초과하는 것에 한한다)	0	K	
4810390000	기타	0	K	
4810920000	여러겹의 것	0	K	
4810991000	지형지	0	K	
4810992000	여과지	0	K	
4810999000	기타	0	K	
4811101000	루핑지	0	K	
4811109000	기타	0	K	
4811410000	셀프접착지	0	K	
4811490000	기타	0	K	
4811511000	(1) 1제곱미터당 중량이 150그램을 초과하며, 265그램이하인 것	0	K	
4811519010	(가) 폭이 15센티미터를 초과하는 물상의 것과 접지 아니한 상태에서 한변이 36센티미터를 초과하며, 다른 한변은 15센티미터를 초과하는 직사각형(정사각형을 포함한다)의 쉬트상의 것	0	K	
4811519090	(나) 기타	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4811590000	나. 기타	0	K	
4811600000	4. 왁스·파라핀왁스·스테아린·유·글리세롤을 도포·침투 또는 피복한 지와 판지	0	K	
4811901010	괘선, 선 또는 방안선을 그은 것	0	K	
4811901090	기타	0	K	
4811902010	셀룰로오스워딩	0	K	
4811902090	기타	0	K	
4812000000	제지용 펄프제의 필터블록, 필터슬랩 및 필터플레이트	0	K	
4813100000	소책자상 또는 튜브상의 것	0	K	
4813200000	폭이 5센티미터이하의 롤상의 것	0	K	
4813900000	기타	0	K	
4814100000	"인그레인"지	0	K	
4814201000	벽지	0	K	
4814202000	린크라스타	0	K	
4814209000	기타	0	K	
4814301010	염색 또는 채색하지 아니한 것	0	K	
4814301020	염색 또는 채색한 것	0	K	
4814309000	기타	0	K	
4814900000	기타	0	K	
4815000000	지 또는 판지를 기제로 한 바닥깔개(특정한 형상으로 절단한 것인지의 여부를 불문한다)	0	K	
4816100000	카본 또는 이와 유사한 복사지	0	K	
4816201000	한겹의 것	0	K	
4816202000	두겹이상의 것	0	K	
4816300000	등사원지	0	K	
4816901000	전사지	0	K	
4816902000	감열기록지	0	K	
4816903000	인쇄용재판용지	0	K	
4816909000	기타	0	K	
4817100000	봉투	0	K	
4817200000	봉함엽서·우편엽서 및 통신용카드	0	K	
4817300000	지 또는 판지제의 상자·낭대 및 필기첩(안에 지제 문구류가 있는 것에 한한다)	0	K	
4818100000	화장지	0	K	
4818200000	지제의 손수건·크렌싱 티슈·안면용 화장지 및 타올	0	K	
4818300000	책상보 및 서비에트	0	K	
4818401000	유아용냅킨과 냅킨라이너	0	K	
4818409000	기타	0	K	
4818500000	의류 및 의류부속품	0	K	
4818900000	기타	0	K	
4819100000	지제 또는 판지제의 상자류(골판지제의 것에 한한다)	0	K	
4819200000	지제 또는 판지제의 접는 상자류(골판지제의 것을 제외한다)	0	K	
4819300000	폭이 40센티미터 이상의 포장대	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4819400000	기타 포장대(콘을 포함한다)	0	K	
4819501000	액체포장에 적합한 것	0	K	
4819509000	기타	0	K	
4819600000	서류상자·서류받침·보관함 및 이와 유사한 물품(사무실·상점 또는 이와 유사한 곳에서 사용하는 것에 한한다)	0	K	
4820100000	장부·회계부·노트북·주문장·영수장·편지지철·메모철·일기장 및 이와 유사한 물품	0	K	
4820200000	연습장	0	K	
4820300000	바인더(책표지를 제외한다)·홀더 및 서류철표지	0	K	
4820400000	각종 사무용 양식과 삽입식 카본셀	0	K	
4820500000	견본용 또는 수집용의 앨범	0	K	
4820900000	기타	0	K	
4821100000	인쇄한 것	0	K	
4821900000	기타	0	K	
4822100000	방직용 섬유사를 감는데 사용하는 것	0	K	
4822900000	기타	0	K	
4823120000	셀프접착지	0	K	
4823190000	기타	0	K	
4823200000	2. 여과용의 지와 판지	0	K	
4823400000	3. 자동기록장치용으로 인쇄된 롤·쉬트 및 다이알	0	K	
4823600000	4. 지 또는 판지제의 쟁반·접시·플레이트·컵 및 이와 유사한 것	0	K	
4823700000	5. 제지용 펄프제의 모울드 또는 압형한 제품	0	K	
4823901010	천공된 카드	0	K	
4823901090	기타	0	K	
4823902000	나. 전기절연지	0	K	
4823903010	(1) 폭이 15센티미터를 초과하고 36센티미터이하인 것으로서 1제곱미터당 중량이 150그램이하의 도포하지 아니한 크라프트지와 판지인 것(표백한 것으로서 롤상의 것에 한한다)	0	K	
4823903020	(2) 폭이 15센티미터를 초과하고 36센티미터이하인 것으로서 1제곱미터당 중량이 150그램이하의 도포하지 아니한 지와 판지인 것(롤상의 것에 한하며, 이 류의 주3에 규정되어 있는 것 이상의 가공을 하지 아니한 것에 한한다)	0	K	
4823903090	(3) 기타	0	K	
4823905000	라. 자카드 직기용의 천공지	0	K	
4823909010	(1) 폭이 15센티미터를 초과하고 36센티미터이하인 도포하지 아니한 여러층의 지와 판지로서 각 층을 표백한 것(롤상의 것으로서, 이 류의 주3에 규정되어 있는 것 이상의 가공을 하지 아니한 것에 한한다)	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
4823909090	(2) 기타	0	K	
4901101000	가. 국문판	0	K	
4901109000	나. 기타	0	K	
4901911000	(1) 국문판	0	K	
4901919000	(2) 기타	0	K	
4901991000	(1) 국문판	0	K	
4901999000	(2)기타	0	K	
4902101010	신문	0	K	
4902101090	기타	0	K	
4902109000	나. 기타	0	K	
4902901010	잡지	0	K	
4902901090	기타	0	K	
4902909010	잡지	0	K	
4902909090	기타	0	K	
4903000000	아동용의 그림책과 습화책	0	K	
4904000000	악보(인쇄 또는 수제의 것으로서 제본되었거나 그림이 있는 것인지의 여부를 불문한다)	0	K	
4905100000	1. 지구의	0	K	
4905911000	지도와 해도	0	K	
4905919000	기타	0	K	
4905990000	나. 기타	0	K	
4906001000	1. 설계도	0	K	
4906002000	2. 도안	0	K	
4906009000	3. 기타	0	K	
4907001000	1. 우표(사용되지 아니한 것에 한한다)	0	K	
4907002000	2. 항공화물증권	0	K	
4907009000	3. 기타	0	K	
4908100000	전사지(디칼커매니어)로서 유리화 할 수 있는 것	5	A	
4908901000	전사지(디칼커매니어)로서 큐손후로링 쉬트용의 것	5	A	
4908909000	기타	5	A	
4909000000	인쇄된 엽서와 그림엽서, 인쇄카드(인사용·전언용·안내용의 것으로서 그림·봉투·장식이 있는 것인지의 여부를 불문한다)	6	A	
4910001000	지제 또는 판지제의 것	7	A	
4910009000	기타	7	A	
4911100000	1. 광고선전물·상업용 카다록 및 이와 유사한 것	0	K	
4911911000	(1) 인쇄된 설계도와 도안	0	K	
4911919000	(2) 기타	0	K	
4911990000	나. 기타	0	K	
5001000000	누에고치(생사를 뽑는데 적합한 것에 한한다)	51% or 5,276/kg	A	
5002001010	20데시텍스 이하의 것	8	A	
5002001020	20데시텍스를 초과하고 25.56데시텍스이하의 것	51.7% or 17,215/kg	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5002001030	25.56데시텍스를 초과하고 28.89데시텍스이하의 것	51.7% or 17,215/kg	A	
5002001040	28.89데시텍스를 초과하고 36.67데시텍스이하의 것	51.7% or 17,215/kg	A	
5002001050	36.67데시텍스초과의 것	51.7% or 17,215/kg	A	
5002002000	옥사	8	A	
5002009000	기타	8	A	
5003101000	가. 누에고치 웨이스트	2	A	
5003102000	나. 풀솜	2	A	
5003103000	다. 비수	2	A	
5003104000	라. 샘피저	2	A	
5003109000	마. 기타	2	A	
5003901000	가. 페니	2	A	
5003902000	나. 견노일(부렐)	2	A	
5003909000	다. 기타	2	A	
5004000000	견사(견웨이스트로 만든 견방사와 소매용의 것을 제외한다)	8	A	
5005001000	견수방사	8	A	
5005002000	견방사	8	A	
5005003000	견방주사	8	A	
5006001000	견사	8	A	
5006002000	견수방사	8	A	
5006003000	견방사	8	A	
5006004000	견방주사	8	A	
5006005000	누에의 거트	8	A	
5007100000	견 노일직물	13	A	
5007201000	생지견직물	13	A	
5007202010	홀치기가공	13	A	
5007202020	사틴	13	A	
5007202030	그레이프 데신	13	A	
5007202090	기타	13	A	
5007209000	기타	13	A	
5007901000	생지견직물	13	A	
5007902000	아세테이트사와 혼방한 견직물	13	A	
5007903000	기타 인조섬유와 혼방한 견직 물	13	A	
5007904000	양모와 혼방한 견직물	13	D	
5007909000	기타	13	A	
5101110000	가. 깍은 양모	1	A	
5101190000	나. 기타	1	A	
5101210000	가. 깍은 양모	1	A	
5101290000	나. 기타	1	A	
5101300000	3. 탄화처리한 것	1	A	
5102110000	가. 캐시미어 산양의 것	1	A	
5102190000	나. 기타	1	A	
5102200000	2. 조수모	1	A	
5103100000	1. 양모 또는 섬수모의 노일	1	A	
5103200000	2. 양모 또는 섬수모의 기타 웨이스트	1	A	
5103300000	3. 조수모의 웨이스트	1	A	
5104000000	양모·섬수모 또는 조수모의 가아넷스톡	1	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5105100000	1. 카드한 양모	1	A	
5105210000	가. 코움한 양모(단편상의 것에 한한다)	1	A	
5105291000	(1)순모올롬	1	A	
5105292000	(2)혼방올롬	1	A	
5105293000	(3)조사	1	A	
5105299000	(4)기타	1	A	
5105310000	가. 캐시미어 산양의 것	1	A	
5105390000	나. 기타	1	A	
5105400000	4. 조수모(카드 또는 코움한 것에 한한다)	1	A	
5106101000	순모의 것	8	A	
5106109000	기타	8	A	
5106201000	폴리에스테르섬유와 혼방한 것	8	A	
5106202000	폴리아미드섬유와 혼방한 것	8	A	
5106203000	아크릴섬유와 혼방한 것	8	A	
5106204000	기타 합성섬유와 혼방한 것	8	A	
5106209000	기타	8	A	
5107101000	순모의 것	8	A	
5107102000	합성섬유와 혼방한 것	8	A	
5107109000	기타의 섬유와 혼방한 것	8	A	
5107201000	폴리에스테르섬유와 혼방한 것	8	A	
5107202000	폴리아미드섬유와 혼방한 것	8	A	
5107203000	아크릴섬유와 혼방한 것	8	A	
5107204000	기타 합성섬유와 혼방한 것	8	A	
5107209000	기타 섬유와 혼방한 것	8	A	
5108100000	카드한 것	8	A	
5108200000	코움한 것	8	A	
5109101000	양모사	8	A	
5109109000	섬수모사	8	A	
5109901000	양모사	8	A	
5109909000	섬수모사	8	A	
5110000000	조수모사 또는 마모사(짐프한 마모사를 포함하며, 소매용의 것인지의 여부를 불문한다)	8	A	
5111111000	양모의 것	13	A	
5111112000	섬수모의 것	13	A	
5111191000	양모의 것	13	A	
5111192000	섬수모의 것	13	A	
5111200000	기타(주로 인조의 필라멘트와 혼방한 것)	13	A	
5111300000	기타(주로 인조의 스테이플섬유 와 혼방한 것)	13	A	
5111900000	기타	13	A	
5112111000	양모의 것	13	A	
5112112000	섬수모의 것	13	A	
5112191000	양모의 것	13	A	
5112192000	섬수모의 것	13	A	
5112200000	기타(주로 인조의 필라멘트와 혼방한 것)	13	A	
5112300000	기타(주로 인조의 스테이플섬유 와 혼방한 것)	13	A	
5112900000	기타	13	A	
5113000000	직물(조수모 또는 마모의 것에 한한다)	13	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5201001000	실면	1	A	
5201009010	섬유길이 23.2밀리미터미만의 것	1	A	
5201009020	섬유길이 23.2밀리미터이상 25.4밀리미터미만의 것	1	A	
5201009030	섬유길이 25.4밀리미터이상 28.5밀리미터미만의 것	1	A	
5201009050	섬유길이 28.5밀리미터 이상 34.9밀리미터 미만의 것	1	A	
5201009060	섬유길이 34.9밀리미터 이상의 것	1	A	
5202100000	1. 사웨이스트(실의 웨이스트를 포함한다)	1	A	
5202910000	가. 가아넷스톡	1	A	
5202990000	나. 기타	1	A	
5203000000	면(카드 또는 코움한 것에 한한다)	1	A	
5204110000	면의 함유량이 전중량의 100분의 85이상의 것	8	A	
5204190000	기타	8	A	
5204200000	소매용의 것	8	A	
5205111000	표백 또는 머어서처리하지 아니한 것	8	A	
5205119000	기타	8	A	
5205121000	표백 또는 머어서처리하지 아니한 것	8	A	
5205129000	기타	8	A	
5205131000	표백 또는 머어서치리하지 아니한 것	8	A	
5205139000	기타	8	A	
5205141000	표백 또는 머어서처리하지 아니한 것	8	A	
5205149000	기타	8	A	
5205151000	표백 또는 머어서처리하지 아니한 것	8	A	
5205159000	기타	8	A	
5205211000	표백 또는 머어서처리하지 아니한 것	8	A	
5205219000	기타	8	A	
5205221000	표백 또는 머어서처리하지 아니한 것	8	A	
5205229000	기타	8	A	
5205231000	표백 또는 머어서처리하지 아니한 것	8	A	
5205239000	기타	8	A	
5205241000	표백 또는 머어서처리하지 아니한 것	8	A	
5205249000	기타	8	A	
5205261000	표백 또는 머어서처리하지 아니한 것	8	A	
5205269000	기타	8	A	
5205271000	표백 또는 머어서처리하지 아니한 것	8	A	
5205279000	기타	8	A	
5205281000	표백 또는 머어서처리하지 아니한 것	8	A	
5205289000	기타	8	A	
5205311000	표백 또는 머어서처리하지 아니한 것	8	A	
5205319000	기타	8	A	
5205321000	표백 또는 머어서처리하지 아니한 것	8	A	
5205329000	기타	8	A	
5205331000	표백 또는 머어서처리하지 아니한 것	8	A	
5205339000	기타	8	A	
5205341000	표백 또는 머어서처리하지 아니한 것	8	A	
5205349000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5205351000	표백 또는 머어서처리하지 아니한 것	8	A	
5205359000	기타	8	A	
5205411000	표백 또는 머어서처리하지 아니한 것	8	A	
5205419000	기타	8	A	
5205421000	표백 또는 머어서처리하지 아니한 것	8	A	
5205429000	기타	8	A	
5205431000	표백 또는 머어서처리하지 아니한 것	8	A	
5205439000	기타	8	A	
5205441000	표백 또는 머어서처리하지 아니한 것	8	A	
5205449000	기타	8	A	
5205461000	표백 또는 머어서처리하지 아니한 것	8	A	
5205469000	기타	8	A	
5205471000	표백 또는 머어서처리하지 아니한 것	8	A	
5205479000	기타	8	A	
5205481000	표백 또는 머어서처리하지 아니한 것	8	A	
5205489000	기타	8	A	
5206111000	표백 또는 머어서처리하지 아니한 것	8	A	
5206119000	기타	8	A	
5206121000	표백 또는 머어서처리하지 아니한 것	8	A	
5206129000	기타	8	A	
5206131000	표백 또는 머어서처리하지 아니한 것	8	A	
5206139000	기타	8	A	
5206141000	표백 또는 머어서처리하지 아니한 것	8	A	
5206149000	기타	8	A	
5206151000	표백 또는 머어서처리하지 아니한 것	8	A	
5206159000	기타	8	A	
5206211000	표백 또는 머어서처리하지 아니한 것	8	A	
5206219000	기타	8	A	
5206221000	표백 또는 머어서처리하지 아니한 것	8	A	
5206229000	기타	8	A	
5206231000	표백 또는 머어서처리하지 아니한 것	8	A	
5206239000	기타	8	A	
5206241000	표백 또는 머어서처리하지 아니한 것	8	A	
5206249000	기타	8	A	
5206251000	표백 또는 머어서처리하지 아니한 것	8	A	
5206259000	기타	8	A	
5206311000	표백 또는 머어서처리하지 아니한 것	8	A	
5206319000	기타	8	A	
5206321000	표백 또는 머어서처리하지 아니한 것	8	A	
5206329000	기타	8	A	
5206331000	표백 또는 머어서처리하지 아니한 것	8	A	
5206339000	기타	8	A	
5206341000	표백 또는 머어서처리하지 아니한 것	8	A	
5206349000	기타	8	A	
5206351000	표백 또는 머어서처리하지 아니한 것	8	A	
5206359000	기타	8	A	
5206411000	표백 또는 머어서처리하지 아니한 것	8	A	
5206419000	기타	8	A	
5206421000	표백 또는 머어서처리하지 아니한 것	8	A	
5206429000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5206431000	표백 또는 머어서처리하지 아니한 것	8	A	
5206439000	기타	8	A	
5206441000	표백 또는 머어서처리하지 아니한 것	8	A	
5206449000	기타	8	A	
5206451000	표백 또는 머어서처리하지 아니한 것	8	A	
5206459000	기타	8	A	
5207101000	표백 또는 머어서처리하지 아니한 것	8	A	
5207109000	기타	8	A	
5207901000	표백 또는 머어서처리하지 아니한 것	8	A	
5207909000	기타	8	A	
5208110000	평직물(1제곱미터당 중량이 100그램이하의 것)	10	A	
5208120000	평직물(1제곱미터당 중량이 100그램초과의 것)	10	A	
5208130000	3올 또는 4올의 능직물[파사문직(破斜文織)의 것을 포함한다]	10	A	
5208190000	기타 직물의 것	10	A	
5208210000	평직물(1제곱미터당 중량이 100그램이하의 것)	10	A	
5208220000	평직물(1제곱미터당 중량이 100그램초과의 것)	10	A	
5208230000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5208290000	기타 직물의 것	10	A	
5208310000	평직물(1제곱미터당 중량이 100그램이하의 것)	10	A	
5208320000	평직물(1제곱미터당 중량이 100그램 초과의 것)	10	A	
5208330000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5208390000	기타직물	10	A	
5208410000	평직물(1제곱미터당 중량이 100그램이하의 것)	10	A	
5208420000	평직물(1제곱미터당 중량이 100그램초과의 것)	10	A	
5208430000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5208490000	기타직물	10	A	
5208510000	평직물(1제곱미터당 중량이 100그램이하의 것)	10	A	
5208520000	평직물(1제곱미터당 중량이 100그램초과의 것)	10	A	
5208530000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5208590000	기타 직물	10	A	
5209110000	평직물	10	A	
5209120000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5209190000	기타 직물	10	A	
5209210000	평직물	10	A	

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5209220000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5209290000	기타 직물의 것	10	A	
5209310000	평직물	10	A	
5209320000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5209390000	기타 직물	10	A	
5209410000	평직물	10	A	
5209420000	데님	10	A	
5209430000	3올 또는 4올의 기타 능직물(파사문직의 것을 포함한다)	10	A	
5209490000	기타 직물	10	A	
5209510000	평직물	10	A	
5209520000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5209590000	기타 직물	10	A	
5210110000	평직물	10	A	
5210120000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5210190000	기타 직물	10	A	
5210210000	평직물	10	A	
5210220000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5210290000	기타	10	A	
5210310000	평직물	10	A	
5210320000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5210390000	기타 직물	10	A	
5210410000	평직물	10	A	
5210420000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5210490000	기타 직물	10	A	
5210510000	평직물	10	A	
5210520000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5210590000	기타 직물	10	A	
5211110000	평직물	10	A	
5211120000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5211190000	기타 직물	10	A	
5211210000	평직물	10	A	
5211220000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5211290000	기타 직물	10	A	
5211310000	평직물	10	A	
5211320000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5211390000	기타 직물	10	A	
5211410000	평직물	10	A	
5211420000	데님	10	A	

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5211430000	3올 또는 4올의 능직물(파사문직의 것을 포함한다)	10	A	
5211490000	기타 직물	10	A	
5211510000	평직물	10	A	
5211520000	3올 또는 4올의 기타 능직물(파사문직의 것을 포함한다)	10	A	
5211590000	기타 직물	10	A	
5212110000	표백하지 아니한 것	10	A	
5212120000	표백한 것	10	A	
5212130000	염색한 것	10	A	
5212140000	상이한 색사로 된 것	10	A	
5212150000	날염한 것	10	A	
5212210000	표백하지 아니한 것	10	A	
5212220000	표백한 것	10	A	
5212230000	염색한 것	10	A	
5212240000	상이한 색사로 된 것	10	A	
5212250000	날염한 것	10	A	
5301100000	1. 생아마 또는 침지아마	2	A	
5301210000	가. 쇄경 또는 타마한 것	2	A	
5301290000	나. 기타	2	A	
5301301000	아마의 토우	2	A	
5301302000	아마의 웨이스트	2	A	
5302100000	1. 생대마 또는 침지 대마	2	A	
5302901000	가. 쇄경·타마·핵클 또는 기타의 방법으로 가공한 대마(방적한 것을 제외한다)	2	A	
5302902010	대마의 토우	2	A	
5302902020	대마의 웨이스트	2	A	
5303101000	가. 황마	2	A	
5303102000	나. 기타 방직용 인피섬유	2	A	
5303901010	(1) 황마	2	A	
5303901090	(2) 기타 방직용 인피섬유	2	A	
5303909010	황마의 토우 및 웨이스트	2	A	
5303909090	기타의 방직용 인피섬유의 토우 및 웨이스트	2	A	
5304101000	사이잘마	2	A	
5304109000	기타	2	A	
5304901010	사이잘마	2	A	
5304901090	기타	2	A	
5304909010	사이잘마의 토우와 웨이스트	2	A	
5304909090	기타	2	A	
5305110000	가. 생 것	2	A	
5305190000	나. 기타	2	A	
5305210000	가. 생 것	2	A	
5305290000	나. 기타	2	A	
5305901000	가. 생 것	2	A	
5305909000	나. 기타	2	A	
5306101000	순아마사	8	A	
5306102000	혼방아마사	8	A	
5306201000	순아마사	8	A	
5306202000	혼방아마사	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5307101000	황마사	8	A	
5307109000	기타	8	A	
5307201000	황마사	8	A	
5307209000	기타	8	A	
5308100000	코이어사	8	A	
5308200000	대마사	8	A	
5308901000	라미사	8	A	
5308909000	기타	8	A	
5309110000	표백하지 아니한 것 또는 표백한 것	8	A	
5309190000	기타	8	A	
5309210000	표백하지 아니한 것 또는 표백한 것	8	A	
5309290000	기타	8	A	
5310101000	황마직물	8	A	
5310109000	기타	8	A	
5310901000	황마직물	8	A	
5310909000	기타	8	A	
5311001000	라미의 것	8	A	
5311002000	대마의 것	8	A	
5311003000	지사의 것	8	A	
5311009000	기타	8	A	
5401101000	나이론 또는 기타 폴리아미드의 것	8	A	
5401102000	폴리에스테르의 것	8	A	
5401103000	아크릴중합체의 것	8	A	
5401109000	기타	8	A	
5401201000	비스코스 레이온의 것	8	A	
5401202000	초산셀루로스의 것	8	A	
5401209000	기타	8	A	
5402100000	강력사(나이론 또는 기타 폴리아미드의 것)	8	D	
5402200000	강력사(폴리에스테르의 것)	8	D	
5402310000	나이론 또는 기타 폴리아미드의 것(구성하는 단사가 50텍스이하의 것)	8	A	
5402320000	나이론 또는 기타 폴리아미드의 것(구성하는 단사가 50텍스초과의 것)	8	A	
5402330000	폴리에스테르의 것	8	D	
5402390000	기타	8	A	
5402410000	나이론 또는 기타 폴리아미드의 것	8	A	
5402420000	폴리에스테르의 것(부분적으로 방향성이 있는 것)	8	A	
5402430000	폴리에스테르의 것(기타의 것)	8	A	
5402491000	아크릴 중합체의 것	8	A	
5402492000	폴리프로필렌의 것	8	A	
5402499000	기타	8	D	
5402510000	나이론 또는 기타 폴리아미드의 것	8	A	
5402520000	폴리에스테르의 것	8	A	
5402591000	아크릴중합체의 것	8	A	
5402599000	기타	8	A	
5402610000	나이론 또는 기타 폴리아미드의 것	8	A	
5402620000	폴리에스테르의 것	8	A	
5402691000	아크릴중합체의 것	8	A	

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5402692000	폴리비닐알콜의 것	8	D	
5402699000	기타	8	A	
5403100000	강력사(비스코스 레이온의 것)	8	A	
5403201000	비스코스 레이온의 것	8	A	
5403202000	초산셀루로스의 것	8	A	
5403209000	기타	8	A	
5403310000	비스코스 레이온의 것(꼬임이 없거나, 또는 꼬임이 미터당 120회 이하의 것)	8	D	
5403320000	비스코스 레이온의 것(꼬임이 미터당 120회 초과의 것)	8	A	
5403330000	초산셀루로스의 것	8	A	
5403390000	기타	8	D	
5403410000	비스코스레이온의 것	8	A	
5403420000	초산셀루로스의 것	8	A	
5403490000	기타	8	A	
5404101000	나이론 또는 기타 폴리아미드의 것	8	A	
5404102000	폴리우레탄의 것	8	D	
5404103000	폴리비닐알콜의 것	8	A	
5404109000	기타	8	A	
5404901000	스트립상의 것	8	A	
5404909000	기타	8	C	
5405001000	모노필라멘트	8	A	
5405009000	기타	8	A	
5406101010	나이론 또는 기타 폴리아미드의 것	8	A	
5406101020	폴리에스테르의 것	8	A	
5406101090	기타	8	A	
5406102010	나이론 또는 기타 폴리아미드의 것	8	A	
5406102020	폴리에스테르의 것	8	A	
5406102090	기타	8	A	
5406201000	텍스춰드	8	A	
5406202000	비텍스춰드	8	A	
5407101000	나이론 또는 기타 폴리아미드 의 것	8	D	
5407102000	폴리에스테르의 것	8	A	
5407200000	스트립 또는 이와 유사한 것으로 직조한 직물	8	A	
5407300000	제11부 주9에 특게한 직물	8	A	
5407410000	표백하지 아니한 것 또는 표백한 것	8	A	
5407420000	염색한 것	8	A	
5407430000	상이한 색사로 된 것	8	A	
5407440000	날염한 것	8	A	
5407510000	표백하지 아니한 것 또는 표백한 것	8	A	
5407520000	염색한 것	8	A	
5407530000	상이한 색사로 된 것	8	A	
5407540000	날염한 것	8	A	
5407611000	표백하지 아니한 것 또는 표백한 것	8	A	
5407612000	염색한 것	8	A	
5407613000	상이한 색사로 된 것	8	A	
5407614000	날염한 것	8	A	
5407691000	표백하지 아니한 것 또는 표백한 것	8	A	
5407692000	염색한 것	8	A	

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5407693000	상이한 색사로 된 것	8	A	
5407694000	날염한 것	8	A	
5407711000	아크릴 중합체의 것	8	A	
5407719000	기타	8	A	
5407721000	아크릴 중합체의 것	8	A	
5407729000	기타	8	A	
5407731000	아크릴 중합체의 것	8	A	
5407739000	기타	8	A	
5407741000	아크릴 중합체의 것	8	A	
5407749000	기타	8	A	
5407811000	나이론 또는 기타 폴리아미드의 것	8	A	
5407812000	폴리에스테르의 것	8	A	
5407813000	아크릴 중합체의 것	8	A	
5407819000	기타	8	A	
5407821000	나이론 또는 기타 폴리아미드의 것	8	A	
5407822000	폴리에스테르의 것	8	A	
5407823000	아크릴 중합체의 것	8	A	
5407829000	기타	8	A	
5407831000	나이론 또는 기타 폴리아미드의 것	8	A	
5407832000	폴리에스테르의 것	8	A	
5407833000	아크릴 중합체의 것	8	A	
5407839000	기타	8	A	
5407841000	나이론 또는 기타 폴리아미드의 것	8	A	
5407842000	폴리에스테르의 것	8	A	
5407843000	아크릴 중합체의 것	8	A	
5407849000	기타	8	A	
5407911000	나이론 또는 기타 폴리아미드의 것	8	A	
5407912000	폴리에스테르의 것	8	A	
5407913000	아크릴 중합체의 것	8	A	
5407919000	기타	8	A	
5407921000	나이론 또는 기타 폴리아미드의 것	8	A	
5407922000	폴리에스테르의 것	8	A	
5407923000	아크릴 중합체의 것	8	A	
5407929000	기타	8	A	
5407931000	나이론 또는 기타 폴리아미드의 것	8	A	
5407932000	폴리에스테르의 것	8	A	
5407933000	아크릴 중합체의 것	8	A	
5407939000	기타	8	A	
5407941000	나이론 또는 기타 폴리아미드의 것	8	A	
5407942000	폴리에스테르의 것	8	A	
5407943000	아크릴 중합체의 것	8	A	
5407949000	기타	8	A	
5408100000	비스코스레이온의강력사로직조한직물	8	A	
5408210000	표백하지 아니한 것 또는 표백한 것	8	A	
5408220000	염색한 것	8	A	
5408230000	상이한 색사로 된 것	8	A	
5408240000	날염한 것	8	A	
5408310000	표백하지 아니한 것 또는 표백한 것	8	A	
5408320000	염색한 것	8	A	
5408330000	상이한 색사로 된 것	8	A	

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5408340000	날염한 것	8	A	
5501100000	나이론 또는 기타 폴리아미드의 것	8	A	
5501200000	폴리에스테르의 것	8	A	
5501301000	아크릴의 것	8	A	
5501302000	모다크릴의 것	8	A	
5501900000	기타	8	A	
5502001000	비스코스레이온의 것	7.5	A	
5502002010	44,000데시텍스미만의 것	7.5	C	
5502002020	44,000데시텍스이상의 것	7.5	A	
5502009000	기타	7.5	A	
5503101000	이형단면의 것	8	A	
5503109000	기타	8	C	
5503201000	이형단면의 것	8	A	
5503209000	기타	8	A	
5503301010	이형단면의 것	8	A	
5503301020	콘쥬게이트 단면의 것	8	A	
5503301090	기타	8	A	
5503302010	이형단면의 것	8	A	
5503302020	콘쥬게이트 단면의 것	8	A	
5503302090	기타	8	A	
5503400000	폴리프로필렌의 것	8	A	
5503900000	기타	8	A	
5504101000	이형단면의 것	4	A	
5504102000	폴리노직 단면의 것	4	A	
5504109000	기타	4	A	
5504901000	가. 초산셀룰로오스의 것	8	D	
5504902000	나. 리오셀의 것	4	D	
5504909000	다.기타	8	D	
5505100000	합성섬유의 것	2	A	
5505200000	재생 또는 반합성섬유의 것	2	A	
5506101000	이형단면의 것	8	A	
5506109000	기타	8	A	
5506201000	이형단면의 것	8	A	
5506209000	기타	8	A	
5506301010	이형단면의 것	8	A	
5506301020	콘쥬게이트단면의 것	8	A	
5506301090	기타	8	A	
5506302010	이형단면의 것	8	A	
5506302020	콘쥬게이트단면의 것	8	A	
5506302090	기타	8	A	
5506900000	기타	8	D	
5507001010	이형단면의 것	8	A	
5507001020	폴리노직단면의 것	8	A	
5507001090	기타	8	A	
5507002000	초산셀루로스의 것	8	A	
5507009000	기타	8	A	
5508101000	나이론 또는 기타 폴리아미드의 것	8	A	
5508102000	폴리에스테르의 것	8	A	
5508103000	아크릴 또는 모타크릴의 것	8	A	
5508109000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5508201000	비스코스레이온의 것	8	A	
5508202000	초산셀룰로오스의 것	8	A	
5508209000	기타	8	A	
5509111000	강력사	8	A	
5509119000	기타	8	A	
5509121000	강력사	8	A	
5509129000	기타	8	A	
5509211000	강력사	8	D	
5509219000	기타	8	A	
5509221000	강력사	8	A	
5509229000	기타	8	A	
5509311000	아크릴의 것	8	A	
5509312000	모다크릴의 것	8	A	
5509321000	아크릴의 것	8	A	
5509322000	모다크릴의 것	8	A	
5509410000	단사	8	A	
5509420000	복합사(연합사) 또는 케이블사	8	A	
5509510000	주로 재생 또는 반합성스테이 플섬유와 혼방한 것	8	A	
5509520000	주로 양모 또는 섬수모와 혼방 한 것	8	A	
5509530000	주로 면과 혼방한 것	8	A	
5509590000	기타	8	A	
5509611000	아크릴의 것	8	A	
5509612000	모다크릴의 것	8	A	
5509621000	아크릴의 것	8	A	
5509622000	모다크릴의 것	8	A	
5509691010	아크릴의 것	8	A	
5509691020	모다크릴의 것	8	A	
5509692010	아크릴의 것	8	A	
5509692020	모다크릴의 것	8	A	
5509911000	나이론 또는 기타 폴리아미드의 것	8	A	
5509919000	기타	8	A	
5509921000	나이론 또는 기타 폴리아미드의 것	8	A	
5509929000	기타	8	A	
5509990000	기타	8	A	
5510111000	비스코스레이온의 것	8	A	
5510112000	초산셀룰로스의 것	8	A	
5510119000	기타	8	A	
5510121000	비스코스레이온의 것	8	A	
5510122000	초산셀룰로스의 것	8	A	
5510129000	기타	8	A	
5510201000	비스코스레이온 것	8	A	
5510202000	초산셀룰로스의 것	8	A	
5510209000	기타	8	A	
5510301000	비스코스레이온의 것	8	A	
5510302000	초산셀룰로스의 것	8	A	
5510309000	기타	8	A	
5510901000	비스코스레이온의 것	8	A	
5510902000	초산셀룰로스의 것	8	A	
5510909000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5511101000	나이론 또는 기타 폴리아미드의 것	8	A	
5511102000	폴리에스테르의 것	8	A	
5511103000	아크릴 또는 모다크릴의 것	8	A	
5511109000	기타	8	A	
5511201000	나이론 또는 기타 폴리아미드의 것	8	A	
5511202000	폴리에스테르의 것	8	A	
5511203000	아크릴 또는 모다크릴의 것	8	A	
5511209000	기타	8	A	
5511301000	비스코스레이온의 것	8	A	
5511302000	초산셀루로스의 것	8	A	
5511309000	기타	8	A	
5512110000	표백하지 아니한 것 또는 표백한 것	10	A	
5512191000	염색한 것	10	A	
5512192000	상이한 색사로 된 것	10	A	
5512193000	날염한 것	10	A	
5512211000	아크릴의 것	10	A	
5512212000	모다크릴의 것	10	A	
5512290000	기타	10	A	
5512911000	나이론 또는 기타 폴리아미드의 것	10	A	
5512919000	기타	10	A	
5512991000	나이론 또는 기타 폴리아미드의 것	10	A	
5512999000	기타	10	A	
5513110000	폴리에스테르 스테이플섬유의 것(평직에 한한다)	10	A	
5513120000	폴리에스테르 스테플섬유의 능직(3올 또는 4올의 능직에 한하며 파사문직을 포함한다)	10	A	
5513130000	폴리에스테르 스테이플섬유의 기타직물	10	A	
5513191000	나이론 또는 기타 폴리아미드의 것	10	A	
5513192010	아크릴의 것	10	A	
5513192020	모다크릴의 것	10	A	
5513199000	기타	10	A	
5513210000	폴리에스테르 스테이플섬유의 것(평직에 한한다)	10	A	
5513220000	폴리에스테르 스테이플섬유의 능직(3올 또는 4올의 능직에 한하며 파사문직을 포함한다)	10	A	
5513230000	폴리에스테르 스테이플섬유의 기타 직물	10	A	
5513291000	나이론 또는 기타폴리아미드의 것	10	A	
5513292010	아크릴의 것	10	A	
5513292020	모다크릴의 것	10	A	
5513299000	기타	10	A	
5513310000	폴리에스테르 스테이플섬유의 것(평직에 한한다)	10	A	
5513320000	폴리에스테르 스테이플섬유의 능직(3올 또는 4올의 능직에 한하며 파사문직을 포함한다)	10	A	
5513330000	폴리에스테르 스테이플섬유의 기타 직물	10	A	
5513391000	나일론 또는 기타 폴리아미드의 것	10	A	
5513392010	아크릴의 것	10	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5513392020	모다크릴의 것	10	A	
5513399000	기타	10	A	
5513410000	폴리에스테르 스테이플섬유의 것(평직에 한한다)	10	A	
5513420000	폴리에스테르 스테이플섬유의 능직(3올 또는 4올의 능직에 한하며 파사문직을 포함한다)	10	A	
5513430000	폴리에스테르 스테이플섬유의 기타 직물	10	A	
5513491000	나일론 또는 기타 폴리아미드의 것	10	A	
5513492010	아크릴의 것	10	A	
5513492020	모다크릴의 것	10	A	
5513499000	기타	10	A	
5514110000	폴리에스테르 스테이플섬유의 것(평직에 한한다)	10	A	
5514120000	폴리에스테르 스테이플섬유의 능직(3올 또는 4올의 능직에 한하며 파사문직을 포함한다)	10	A	
5514130000	폴리에스테르 스테이플섬유의 기타직물	10	A	
5514191000	나일론 또는 기타 폴리아미드의 것	10	A	
5514192010	아크릴의 것	10	A	
5514192020	모다크릴의 것	10	A	
5514199000	기타	10	A	
5514210000	폴리에스테르 스테이플섬유의 것(평직에 한한다)	10	A	
5514220000	폴리에스테르 스테이플섬유의 능직(3올 또는 4올의 능직에 한하며 파사문직을 포함한다)	10	A	
5514230000	폴리에스테르 스테이플섬유의 기타 직물	10	A	
5514291000	나이론 또는 기타 폴리아미드의 것	10	A	
5514292010	아크릴의 것	10	A	
5514292020	모다크릴의 것	10	A	
5514299000	기타	10	A	
5514310000	폴리에스테르 스테이플섬유의 것(평직에 한한다)	10	A	
5514320000	폴리에스테르 스테이플섬유의 능직(3올 또는 4올 능직에 한하며 파사문직을 포함한다)	10	A	
5514330000	폴리에스테르 스테이플섬유의 기타 직물	10	A	
5514391000	나일론 또는 기타 폴리아미드의 것	10	A	
5514392010	아크릴의 것	10	A	
5514392020	모다크릴의 것	10	A	
5514399000	기타	10	A	
5514410000	폴리에스테르 스테이플섬유의 것(평직에 한한다)	10	A	
5514420000	폴리에스테르 스테이플섬유의 능직(3올 또는 4올의 능직에 한하며 파사문직을 포함한다)	10	A	
5514430000	폴리에스테르 스테이플섬유의 기타 직물	10	A	
5514491000	나일론 또는 기타 폴리아미드의 것	10	A	
5514492010	아크릴의 것	10	A	

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5514492020	모다크릴의 것	10	A	
5514499000	기타	10	A	
5515111000	표백하지 아니한 것 또는 표백한 것	10	A	
5515119000	기타	10	A	
5515121000	표백하지 아니한 것 또는 표백한 것	10	A	
5515129000	기타	10	A	
5515131000	표백하지 아니한 것 또는 표백한 것	10	A	
5515139000	기타	10	A	
5515191000	표백하지 아니한 것 또는 표백한 것	10	A	
5515199000	기타	10	A	
5515211000	표백하지 아니한 것 또는 표백한 것	10	A	
5515219000	기타	10	A	
5515221000	표백하지 아니한 것 또는 표백한 것	10	A	
5515229000	기타	10	A	
5515291000	표백하지 아니한 것 또는 표백한 것	10	A	
5515299000	기타	10	A	
5515911000	표백하지 아니한 것 또는 표백한 것	10	A	
5515919000	기타	10	A	
5515921000	표백하지 아니한 것 또는 표백한 것	10	A	
5515929000	기타	10	A	
5515991000	표백하지 아니한 것 또는 표백한 것	10	A	
5515999000	기타	10	A	
5516111000	비스코스레이온의 것	10	A	
5516112000	초산셀루로스의 것	10	A	
5516119000	기타	10	A	
5516121000	비스코스레이온의 것	10	A	
5516122000	초산셀루로스의 것	10	A	
5516129000	기타	10	A	
5516131000	비스코스레이온의 것	10	A	
5516132000	초산셀루로스의 것	10	A	
5516139000	기타	10	A	
5516141000	비스코스레이온의 것	10	A	
5516142000	초산셀루로스의 것	10	A	
5516149000	기타	10	A	
5516211000	비스코스레이온의 것	10	A	
5516212000	초산셀루로스의 것	10	A	
5516219000	기타	10	A	
5516221000	비스코스레이온의 것	10	A	
5516222000	초산셀루로스의 것	10	A	
5516229000	기타	10	A	
5516231000	비스코스레이온의 것	10	A	
5516232000	초산셀루로스의 것	10	A	
5516239000	기타	10	A	
5516241000	비스코스레이온의 것	10	A	
5516242000	초산셀루로스의 것	10	A	
5516249000	기타	10	A	
5516311000	비스코스레이온의 것	10	A	
5516312000	초산셀루로스의 것	10	A	
5516319000	기타	10	A	
5516321000	비스코스레이온의 것	10	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5516322000	초산셀루로스의 것	10	A	
5516329000	기타	10	A	
5516331000	비스코스레이온의 것	10	A	
5516332000	초산셀루로스의 것	10	A	
5516339000	기타	10	A	
5516341000	비스코스레이온의 것	10	A	
5516342000	초산셀루로스의 것	10	A	
5516349000	기타	10	A	
5516411000	비스코스레이온의 것	10	A	
5516412000	초산셀루로스의 것	10	A	
5516419000	기타	10	A	
5516421000	비스코스레이온의 것	10	A	
5516422000	초산셀루로스의 것	10	A	
5516429000	기타	10	A	
5516431000	비스코스레이온의 것	10	A	
5516432000	초산셀루로스의 것	10	A	
5516439000	기타	10	A	
5516441000	비스코스레이온의 것	10	A	
5516442000	초산셀루로스의 것	10	A	
5516449000	기타	10	A	
5516911000	비스코스레이온의 것	10	A	
5516912000	초산셀루로스의 것	10	A	
5516919000	기타	10	A	
5516921000	비스코스레이온의 것	10	A	
5516922000	초산셀루로스의 것	10	A	
5516929000	기타	10	A	
5516931000	비스코스레이온의 것	10	A	
5516932000	초산셀루로스의 것	10	A	
5516939000	기타	10	A	
5516941000	비스코스레이온의 것	10	A	
5516942000	초산셀루로스의 것	10	A	
5516949000	기타	10	A	
5601100000	1. 워딩제의 위생타올 및 탐폰, 유아용 냅킨과 냅킨 라이너 및 이와 유사한 위생용품	8	A	
5601210000	면제의 것	8	A	
5601220000	인조섬유제의 것	8	A	
5601290000	기타	8	A	
5601301000	가. 섬유의 플록	8	A	
5601309000	나. 기타	8	A	
5602101000	니들룸 펠트	8	A	
5602102000	스티치본드 섬유직물	8	A	
5602211000	피아노 펠트	8	A	
5602219000	기타	8	A	
5602290000	기타 섬유제의 것	8	A	
5602900000	기타	8	A	
5603111000	침투·도포·피복 또는 적층한 것	8	A	
5603119000	기타	8	A	
5603121000	침투·도포·피복 또는 적층한 것	8	A	
5603129000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5603131000	침투·도포·피복 또는 적층한 것	8	A	
5603139000	기타	8	D	
5603141000	침투·도포·피복 또는 적층한 것	8	A	
5603149000	기타	8	A	
5603910000	1제곱미터당 중량이 25그램이하의 것	8	A	
5603920000	1제곱미터당 중량이 25그램초과 70그램 이하의 것	8	D	
5603930000	1제곱미터당 중량이 70그램초과 150그램 이하의 것	8	A	
5603940000	1제곱미터당 중량이 150그램초과의 것	8	D	
5604100000	고무사와 코오드(방직용 섬유로 피복한 것에 한한다)	8	A	
5604200000	강력사(폴리에스테르·나일론 또는 기타 폴리아미드 및 비스코스레이온의 것으로서 침투 또는 도포한 것)	8	A	
5604901000	모조켓거트(방직용 섬유사로 만든 것에 한한다)	8	A	
5604909000	기타	8	A	
5605000000	금속드리사(짐프한 것인지의 여부를 불문하며 방직용 섬유사, 제5404호 또는 제5405호의 스트립 및 이와 유사한 것으로서 사·스트립·분상으로 금속과 결합한 것 또는 금속을 피복한 것에 한한다)	8	A	
5606001000	짐프사	8	A	
5606002000	셔닐사	8	A	
5606003000	루프웨일사	8	A	
5606009000	기타	8	A	
5607100000	제5303호의 황마 또는 방직용 인피섬유의 것	10	A	
5607210000	포장용 끈	10	A	
5607290000	기타	10	A	
5607410000	포장용 끈	10	A	
5607490000	기타	10	A	
5607500000	기타 합성섬유의 것	10	A	
5607900000	기타	10	A	
5608111000	합성섬유제의 것	10	A	
5608119000	기타	10	A	
5608191000	합성섬유제의 것	10	A	
5608199000	기타	10	A	
5608901000	면제의 것	10	A	
5608909000	기타	10	A	
5609001000	면제의 것	8	A	
5609002000	식물성섬유제의 것(면 제외)	8	A	
5609003000	인조섬유재의 것	8	A	
5609009000	기타	8	A	
5701100000	양모 또는 섬수모제의 것	10	A	
5701900000	기타 방직용 섬유제의 것	10	A	
5702100000	켈럼·슈맥·카라마니와 이와 유사한 수직으로 된 러그	10	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5702200000	코코넛섬유(코이어)제의 바닥깔개	10	A	
5702310000	양모 또는 섬수모제의 것	10	A	
5702320000	인조 섬유제의 것	10	A	
5702390000	기타 방직용 섬유제의 것	10	A	
5702410000	양모 또는 섬수모제의 것	10	A	
5702420000	인조 섬유제의 것	10	A	
5702490000	기타 방직용 섬유제의 것	10	A	
5702510000	양모 또는 섬수모제의 것	10	A	
5702520000	인조 섬유제의 것	10	A	
5702590000	기타 방직용 섬유제의 것	10	A	
5702910000	양모의 섬수모제의 것	10	A	
5702920000	인조 섬유제의 것	10	A	
5702990000	기타의 방직용 섬유제의 것	10	A	
5703100000	양모 또는 섬수모제의 것	10	A	
5703200000	나이론 또는 폴리아미드의 것	10	A	
5703300000	기타 인조방직용 섬유제의 것	10	C	
5703900000	기타 방직용 섬유제의 것	10	A	
5704100000	타일(표면적이 최고 0.3제곱미터의 것)	10	A	
5704900000	기타	10	A	
5705000000	기타 양탄자류와 기타 방직용 섬유제의 바닥깔개(제품으로 된 것인지의 여부를 불문한다)	10	C	
5801101000	파일직물	13	A	
5801102000	셔닐직물	13	A	
5801210000	절단되지 않은 웨프트 직물	13	A	
5801220000	절단된 골덴	13	A	
5801230000	기타 웨프트 직물	13	A	
5801240000	절단되지 않은 경파일 직물	13	A	
5801250000	절단된 경파일 직물	13	A	
5801260000	셔닐직물	13	A	
5801310000	절단되지 않은 웨프트 직물	13	A	
5801320000	절단된 골덴	13	A	
5801330000	기타 웨프트 직물	13	A	
5801340000	절단되지 않은 경파일 직물	13	A	
5801350000	절단된 경파일 직물	13	A	
5801360000	셔닐직물	13	A	
5801900000	기타 섬유제의 것	13	A	
5802110000	표백하지 아니한 것	8	A	
5802190000	기타	8	A	
5802200000	기타 섬유제의 테리타올지 및 이와 유사한 테리직물	8	A	
5802300000	터후트 직물	8	A	
5803100000	면제의 것	8	A	
5803901000	견제의 것	8	A	
5803909000	기타	8	A	
5804101000	견제의 것	13	A	
5804102000	면제의 것	13	A	
5804103000	인조섬유제의 것	13	A	
5804109000	기타	13	A	
5804210000	인조섬유제의 것	13	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5804291000	견제의 것	13	A	
5804292000	면제의 것	13	A	
5804299000	기타	13	A	
5804300000	수제의 레이스	13	A	
5805001010	양모 또는 섬수모제의 것	8	A	
5805001090	기타	8	A	
5805002000	자수의 태피스트리	8	A	
5806101000	양모 또는 섬수모제의 것	8	A	
5806102000	면제의 것	8	A	
5806103000	인조섬유제의 것	8	A	
5806109000	기타	8	A	
5806200000	기타의 직물(탄성사또는 고무사 의 중량이 전중량의 5% 이상의 것)	8	A	
5806310000	면제의 것	8	A	
5806320000	인조섬유제의 것	8	A	
5806391000	양모 또는 섬수모제의 것	8	A	
5806392000	식물성섬유(면은 제외)재의 것	8	A	
5806399000	기타	8	A	
5806400000	접착제로 접착시킨 경사만의 세폭직물(불덕)	8	A	
5807101000	레이블	8	A	
5807109000	기타	8	A	
5807901000	레이블	8	A	
5807909000	기타	8	A	
5808100000	브레이드(원단상에 한한다)	8	A	
5808901000	장식용 트리밍	8	A	
5808909000	기타	8	A	
5809000000	제5605호에 해당하는 금속사와 금속드리사를 사용한 직물(의류·실내용품 기타 이와 유사한 물품에 사용되는 것에 한하며, 다른 호에 게기한 것이나 포함되는 것은 제외한다)	8	A	
5810100000	자수포(기포를 육안으로 식별할 수 없는 것에 한한다)	13	A	
5810910000	면제의 것	13	A	
5810920000	인조섬유제의 것	13	A	
5810990000	기타 방직용 섬유제의 것	13	A	
5811001000	견제의 것	8	A	
5811002000	양모 또는 섬수모제의 것	8	A	
5811003000	면제의 것	8	A	
5811004000	인조섬유제의 것	8	A	
5811009000	기타	8	A	
5901100000	서적장식용 또는 이와 유사한 용도에 사용하는 방직용 섬유의 직물류로서 검 또는 전분질의 물품을 도포한 것	8	A	
5901901000	트레이싱포	8	A	
5901902000	회화용 켄버스	8	A	
5901903000	버크럼 및 이와 유사한 경화가공된 방직용 섬유의 직물	8	A	
5902100000	나일론 또는 기타 폴리아미드제의 것	8	D	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
5902200000	폴리에스테르제의 것	8	D	
5902900000	기타	8	D	
5903100000	폴리(비닐 클로라이드)의 것	10	A	
5903200000	폴리우레탄의 것	10	A	
5903900000	기타	10	D	
5904100000	리놀륨	8	A	
5904900000	기타	8	A	
5905000000	방직용 섬유제의 벽 피복재	8	A	
5906100000	폭이 20센티미터이하의 접착테이프	8	A	
5906910000	메리야스 편직물 또는 뜨개질 편직물	8	A	
5906990000	기타	8	A	
5907001000	건성유의 조제품 또는 기름을 도포·침투한 방직용 섬유의 직물 류	8	A	
5907002000	극장용, 스튜디오용의 배경막 또는 이와 유사한 그림을 그린 직물류	8	A	
5907009000	기타	8	A	
5908001000	심지	8	A	
5908009000	기타	8	A	
5909000000	방직용 섬유제의 호스 및 이와 유사한 관상의 물품(다른 재료로 내장 또는 보강한 것과 부속품이 있는지의 여부를 불문한다)	8	A	
5910000000	전동용과 콘베이어용 벨트와 벨팅(방직용 섬유제의 것에 한하며, 플라스틱을 침투·도포·피복 또는 적층한 것인지, 금속 또는 기타의 물품으로 보강한 것인지의 여부를 불문한다)	8	A	
5911101000	세폭직물의 것	8	A	
5911109000	기타	8	A	
5911200000	볼팅클로드(제품인지의 여부를 불문한다)	8	A	
5911310000	1제곱미터당 중량이 650그램미만의 것	8	A	
5911320000	1제곱미터당 중량이 650그램이상의 것	8	A	
5911400000	착유기 기타 이와 유사한 용도에 사용하는 여과포(인모제의 것을 포함한다)	8	A	
5911900000	기타	8	A	
6001101000	면제의 것	10	A	
6001102000	인조섬유제의 것	10	A	
6001109000	기타	10	A	
6001210000	면제의 것	10	A	
6001220000	인조섬유제의 것	10	A	
6001290000	기타 방직용 섬유제의 것	10	A	
6001910000	면제의 것	10	A	
6001920000	인조섬유제의 것	10	A	
6001990000	기타 방직용 섬유제의 것	10	A	
6002400000	탄성사의 함유중량이 전 중량의 100분의 5이상이며, 고무사는 함유하지 않은 것	10	A	
6002900000	기타	10	A	
6003100000	양모 또는 섬수모제의 것	10	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6003200000	면제의 것	10	A	
6003300000	합성 섬유제의 것	10	A	
6003400000	재생 또는 반합성 섬유제의 것	10	A	
6003900000	기타	10	A	
6004100000	탄성사의 함유중량이 전 중량의 100분의 5이상이며, 고무사는 함유하지 않은 것	10	A	
6004900000	기타	10	A	
6005100000	양모 또는 섬수모제의 것	10	A	
6005210000	표백하지 않은 것 또는 표백한 것	10	A	
6005220000	염색한 것	10	A	
6005230000	상이한 색사의 것	10	A	
6005240000	날염한 것	10	A	
6005310000	표백하지 않은 것 또는 표백한 것	10	A	
6005320000	염색한 것	10	A	
6005330000	상이한 색사의 것	10	A	
6005340000	날염한 것	10	A	
6005410000	표백하지 않은 것 또는 표백한 것	10	A	
6005420000	염색한 것	10	A	
6005430000	상이한 색사의 것	10	A	
6005440000	날염한 것	10	A	
6005900000	기타	10	A	
6006100000	양모 또는 섬수모제의 것	10	A	
6006210000	표백하지 않은 것 또는 표백한 것	10	A	
6006220000	염색한 것	10	A	
6006230000	상이한 색사의 것	10	A	
6006240000	날염한 것	10	A	
6006310000	표백하지 않은 것 또는 표백한 것	10	A	
6006320000	염색한 것	10	A	
6006330000	상이한 색사의 것	10	A	
6006340000	날염한 것	10	A	
6006410000	표백하지 않은 것 또는 표백한 것	10	A	
6006420000	염색한 것	10	A	
6006430000	상이한 색사의 것	10	A	
6006440000	날염한 것	10	A	
6006900000	기타	10	A	
6101100000	양모 또는 섬수모제의 것	13	A	
6101200000	면제의 것	13	A	
6101301000	합성섬유제의 것	13	A	
6101302000	재생 또는 반합성섬유제의 것	13	A	
6101900000	기타 방직용 섬유제의 것	13	A	
6102100000	양모 또는 섬수모제의 것	13	A	
6102200000	면제의 것	13	A	
6102301000	합성섬유제의 것	13	A	
6102302000	재생 또는 반합성섬유제의 것	13	A	
6102900000	기타 방직용 섬유제의 것	13	A	
6103110000	양모 또는 섬수모제의 것	13	A	
6103120000	합성섬유제의 것	13	A	
6103190000	기타 방직용 섬유제의 것	13	A	
6103210000	양모 또는 섬수모재의 것	13	A	
6103220000	면제의 것	13	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6103230000	합성섬유제의 것	13	A	
6103290000	기타 방직용 섬유제의 것	13	A	
6103310000	양모 또는 섬수모제의 것	13	A	
6103320000	면제의 것	13	A	
6103330000	합성섬유제의 것	13	A	
6103390000	기타 방직용 섬유제의 것	13	A	
6103410000	양모 또는 섬수모제의 것	13	A	
6103420000	면제의 것	13	A	
6103430000	합성섬유제의 것	13	A	
6103490000	기타 방직용 섬유제의 것	13	A	
6104110000	양모 또는 섬수모제의 것	13	A	
6104120000	면제의 것	13	A	
6104130000	합성섬유제의 것	13	A	
6104190000	기타 방직용 섬유의 것	13	A	
6104210000	양모 또는 섬수모제의 것	13	A	
6104220000	면제의 것	13	A	
6104230000	합성섬유제의 것	13	A	
6104290000	기타 방직용 섬유제의 것	13	A	
6104310000	양모 또는 섬수모제의 것	13	A	
6104320000	면제의 것	13	A	
6104330000	합성섬유제의 것	13	A	
6104390000	기타 방직용 섬유제의 것	13	A	
6104410000	양모 또는 섬수모제의 것	13	A	
6104420000	면제의 것	13	A	
6104430000	합성섬유제의 것	13	A	
6104440000	재생 또는 반합성섬유제의 것	13	A	
6104491000	견제의 것	13	A	
6104499000	기타	13	A	
6104510000	양모 또는 섬수모제의 것	13	A	
6104520000	면제의 것	13	A	
6104530000	합성섬유제의 것	13	A	
6104590000	기타 방직용 섬유제의 것	13	A	
6104610000	양모 또는 섬수모제의 것	13	A	
6104620000	면제의 것	13	A	
6104630000	합성섬유제의 것	13	A	
6104690000	기타 방직용 섬유제의 것	13	A	
6105100000	면제의 것	13	A	
6105201000	합성섬유제의 것	13	A	
6105202000	재생 또는 반합성섬유제의 것	13	A	
6105901000	견제의 것	13	A	
6105902000	양모 또는 섬수모제의 것	13	A	
6105909000	기타	13	A	
6106100000	면제의 것	13	A	
6106201000	합성섬유제의 것	13	A	
6106202000	재생 또는 반합성섬유제의 것	13	A	
6106901000	견제의 것	13	A	
6106902000	양모 또는 섬수모제의 것	13	A	
6106909000	기타	13	A	
6107110000	면제의 것	13	A	
6107121000	합성섬유제의 것	13	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6107122000	재생 또는 반합성섬유제의 것	13	A	
6107190000	기타 방직용 섬유제의 것	13	A	
6107210000	면제의 것	13	A	
6107221000	합성섬유제의 것	13	A	
6107222000	재생 또는 반합성섬유제의 것	13	A	
6107290000	기타 방직용 섬유제의 것	13	A	
6107910000	면제의 것	13	A	
6107921000	합성섬유제의 것	13	A	
6107922000	재생 또는 반합성섬유제의 것	13	A	
6107991000	양모 또는 섬수모제의 것	13	A	
6107999000	기타	13	A	
6108111000	합성섬유제의 것	13	A	
6108112000	재생 또는 반합성섬유제의 것	13	A	
6108191000	면제의 것	13	A	
6108199000	기타	13	A	
6108210000	면제의 것	13	A	
6108221000	합성섬유제의 것	13	A	
6108222000	재생 또는 반합성섬유제의 것	13	A	
6108290000	기타 방직용섬유제의 것	13	A	
6108310000	면제의 것	13	A	
6108321000	합성섬유제의 것	13	A	
6108322000	재생 또는 반합성섬유제의 것	13	A	
6108390000	기타 방직용 섬유제의 것	13	A	
6108910000	면제의 것	13	A	
6108921000	합성섬유제의 것	13	A	
6108922000	재생 또는 반합성섬유제의 것	13	A	
6108991000	양모 또는 섬수모제의 것	13	A	
6108999000	기타	13	A	
6109101000	티셔츠	13	A	
6109109000	기타	13	A	
6109901010	티셔츠	13	A	
6109901090	기타	13	A	
6109902010	티셔츠	13	A	
6109902090	기타	13	A	
6109903010	티셔츠	13	A	
6109903090	기타	13	A	
6109909010	티셔츠	13	A	
6109909090	기타	13	A	
6110110000	양모의 것	13	A	
6110120000	캐시미어 산양의 것	13	A	
6110190000	기타	13	A	
6110200000	면제의 것	13	A	
6110301000	합성섬유제의 것	13	A	
6110302000	재생 또는 반합성섬유제의 것	13	A	
6110901000	견제의 것	13	A	
6110909000	기타	13	A	
6111101000	의류	13	A	
6111102000	부속품	13	A	
6111201000	의류	13	A	
6111202000	부속품	13	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6111301000	의류	13	A	
6111302000	부속품	13	A	
6111901000	의류	13	A	
6111902000	부속품	13	A	
6112110000	면제의 것	13	A	
6112120000	합성섬유제의 것	13	A	
6112190000	기타 방직용 섬유제의 것	13	A	
6112201000	인조섬유제의 것	13	A	
6112209000	기타	13	A	
6112310000	합성섬유제의 것	13	A	
6112390000	기타 방직용 섬유제의 것	13	A	
6112410000	합성섬유제의 것	13	A	
6112490000	기타 방직용 섬유제의 것	13	A	
6113001000	제5903호의 것	13	A	
6113002000	제5906호의 것	13	A	
6113003000	제5907호의 것	13	A	
6114100000	양모 또는 섬수모제의 것	13	A	
6114200000	면제의 것	13	A	
6114301000	합성섬유제의 것	13	A	
6114302000	재생 또는 반합성섬유제의 것	13	A	
6114901000	견제의 것	13	A	
6114909000	기타	13	A	
6115110000	합성섬유제의 것(구성하는 단사가 67데시텍스미만의 것)	13	A	
6115120000	합성섬유제의 것(구성하는 단사가 67데시텍스이상의 것)	13	A	
6115190000	기타 방직용 섬유제의 것	13	A	
6115201000	인조섬유제의 것	13	A	
6115209000	기타	13	A	
6115910000	양모제 및 섬수모제의 것	13	A	
6115920000	면제의 것	13	A	
6115930000	합성섬유제의 것	13	A	
6115990000	기타 방직용 섬유제의 것	13	A	
6116100000	플라스틱 또는 고무를 침투·도포 또는 피복한 것	8	A	
6116910000	양모 또는섬수모제의 것	8	A	
6116921000	작업용 장갑	8	A	
6116929000	기타	8	A	
6116930000	합성섬유제의 것	8	A	
6116990000	기타 방직용 섬유제의 것	8	A	
6117101000	견제의 것	13	A	
6117102000	양모 또는 섬수모제의 것	13	A	
6117103000	면제의 것	13	A	
6117104000	인조섬유제의 것	13	A	
6117109000	기타	13	A	
6117201000	견제의 것	13	A	
6117202000	인조섬유제의 것	13	A	
6117209000	기타	13	A	
6117800000	기타 부속품	13	A	
6117900000	부분품	13	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6201110000	양모 또는 섬수모제의 것	13	A	
6201120000	면제의 것	13	A	
6201131000	합성섬유제의 것	13	A	
6201132000	재생 또는 반합성섬유제의 것	13	A	
6201190000	기타 방직용 섬유제의 것	13	A	
6201910000	양모 또는 섬유모제의 것	13	A	
6201920000	면제의 것	13	A	
6201931000	합성섬유제의 것	13	A	
6201932000	재생 또는 반합성섬유제의 것	13	A	
6201990000	기타 방직용 섬유제의 것	13	A	
6202110000	양모 또는 섬수모제의 것	13	A	
6202120000	면제의 것	13	A	
6202131000	합성섬유제의 것	13	A	
6202132000	재생 또는 반합성섬유제의 것	13	A	
6202190000	기타 방직용 섬유제의 것	13	A	
6202910000	양모 또는 섬수모제의 것	13	A	
6202920000	면제의 것	13	A	
6202931000	합성섬유제의 것	13	A	
6202932000	재생 또는 반합성섬유제의 것	13	A	
6202990000	기타 방직용 섬유제의 것	13	A	
6203110000	양모 또는 섬수모제의 것	13	A	
6203120000	합성섬유제의 것	13	A	
6203190000	기타 방직용 섬유제의 것	13	A	
6203210000	양모 또는 섬수모제의 것	13	A	
6203220000	면제의 것	13	A	
6203230000	합성섬유제의 것	13	A	
6203290000	기타 방직용 섬유제의 것	13	A	
6203310000	양모 또는 섬수모제의 것	13	A	
6203320000	면제의 것	13	A	
6203330000	합성섬유제의 것	13	A	
6203390000	기타 방직용 섬유제의 것	13	A	
6203410000	양모 또는 섬수모제의 것	13	A	
6203421000	데님의 것(청바지를 포함한다)	13	A	
6203429000	기타	13	A	
6203430000	합성섬유제의 것	13	A	
6203490000	기타 방직용 섬유제의 것	13	C	
6204110000	양모 또는 섬수모제의 것	13	A	
6204120000	면제의 것	13	A	
6204130000	합성섬유제의 것	13	A	
6204191000	견제의 것	13	A	
6204199000	기타	13	A	
6204210000	양모 또는 섬수모제의 것	13	A	
6204220000	면제의 것	13	A	
6204230000	합성섬유제의 것	13	A	
6204291000	견제의 것	13	A	
6204299000	기타	13	A	
6204310000	양모 또는 섬수모제의 것	13	A	
6204320000	면제의 것	13	A	
6204330000	합성섬유제의 것	13	A	
6204391000	견제의 것	13	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6204399000	기타	13	A	
6204410000	양모 또는 섬수모제의 것	13	A	
6204420000	면제의 것	13	A	
6204430000	합성섬유제의 것	13	A	
6204440000	재생 또는 반합성섬유제의 것	13	A	
6204491000	견제의 것	13	A	
6204499000	기타	13	A	
6204510000	양모 또는 섬수모제의 것	13	A	
6204520000	면제의 것	13	A	
6204530000	합성섬유제의 것	13	A	
6204591000	견제의 것	13	A	
6204599000	기타	13	A	
6204610000	양모 또는 섬수모제의 것	13	A	
6204621000	데님의 것(청바지를 포함한다)	13	A	
6204629000	기타	13	A	
6204630000	합성섬유제의 것	13	A	
6204691000	견제의 것	13	A	
6204699000	기타	13	A	
6205100000	양모 또는 섬수모제의 것	13	A	
6205200000	면제의 것	13	A	
6205301000	합성섬유제의 것	13	A	
6205302000	재생 또는 반합성섬유제의 것	13	A	
6205901000	견제의 것	13	A	
6205909000	기타	13	A	
6206100000	견 또는 견웨이스트의 것	13	A	
6206200000	양모 또는 섬수모제의 것	13	A	
6206300000	면제의 것	13	A	
6206401000	합성섬유제의 것	13	A	
6206402000	재생 또는 반합성섬유제의 것	13	A	
6206900000	기타 방직용 섬유제의 것	13	A	
6207110000	면제의 것	13	A	
6207191000	인조섬유제의 것	13	A	
6207199000	기타	13	A	
6207210000	면제의 것	13	A	
6207221000	합성섬유제의 것	13	A	
6207222000	재생 또는 반합성섬유제의 것	13	A	
6207290000	기타 방직용 섬유제의 것	13	A	
6207910000	면제의 것	13	A	
6207921000	합성섬유제의 것	13	A	
6207922000	재생 또는 반합성섬유제의 것	13	A	
6207991000	견제의 것	13	A	
6207992000	양모 및 섬수모제의 것	13	A	
6207999000	기타	13	A	
6208111000	합성섬유제의 것	13	A	
6208112000	재생 또는 반합성섬유제의 것	13	A	
6208191000	견제의 것	13	A	
6208192000	면제의 것	13	A	
6208199000	기타	13	A	
6208210000	면제의 것	13	A	
6208221000	합성섬유제의 것	13	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6208222000	재생 또는 반합성섬유제의 것	13	A	
6208290000	기타 방직용 섬유제의 것	13	A	
6208910000	면제의 것	13	A	
6208921000	합성섬유제의 것	13	A	
6208922000	재생 또는 반합성섬유제의 것	13	A	
6208991000	견제의 것	13	A	
6208992000	양모 및 섬수모제의 것	13	A	
6208999000	기타	13	A	
6209101000	의류	13	A	
6209102000	부속품	13	A	
6209201000	의류	13	A	
6209202000	부속품	13	A	
6209301000	의류	13	A	
6209302000	부속품	13	A	
6209901000	의류	13	A	
6209902000	부속품	13	A	
6210101000	제5602호의 직물제의 것	13	A	
6210102000	제5603호의 직물제의 것	13	A	
6210201000	제5903호의 직물제의 것	13	A	
6210202000	제5906호의 직물제의 것	13	A	
6210203000	제5907호의 직물제의 것	13	A	
6210301000	제5903호의 직물제의 것	13	A	
6210302000	제5906호의 직물제의 것	13	A	
6210303000	제5907호의 직물제의 것	13	A	
6210401000	제5903호의 직물제의 것	13	A	
6210402000	제5906호의 직물제의 것	13	A	
6210403000	제5907호의 직물제의 것	13	A	
6210501000	제5903호의 직물제의 것	13	A	
6210502000	제5906호의 직물제의 것	13	A	
6210503000	제5907호의 직물제의 것	13	A	
6211111000	인조섬유제의 것	13	A	
6211119000	기타	13	A	
6211121000	인조섬유제의 것	13	A	
6211129000	기타	13	A	
6211201000	인조섬유제의 것	13	A	
6211209000	기타	13	A	
6211310000	양모 또는 섬수모제의 것	13	A	
6211321000	유도, 태권도 및 기타 동양 무술복	13	A	
6211329000	기타	13	A	
6211331000	합성섬유제의 것	13	A	
6211332000	재생 또는 반합성섬유제의 것	13	A	
6211390000	기타 방직용 섬유제의 것	13	A	
6211410000	양모 또는 섬수모제의 것	13	A	
6211421000	유도, 태권도 및 기타 동양 무술복	13	A	
6211429000	기타	13	A	
6211431000	합성섬유제의 것	13	A	
6211432000	재생 또는 반합성섬유제의 것	13	A	
6211490000	기타 방직용 섬유제의 것	13	A	
6212101000	면제의 것	13	A	
6212102000	인조섬유제의 것	13	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6212109000	기타	13	A	
6212201000	면제의 것	13	A	
6212202000	인조섬유제의 것	13	A	
6212209000	기타	13	A	
6212300000	콜세렛트	13	A	
6212900000	기타	13	A	
6213100000	견 또는 견웨이스트의 것	8	A	
6213200000	면제의 것	8	A	
6213900000	기타 방직용 섬유제의 것	8	A	
6214100000	견 또는 견웨이스트의 것	8	A	
6214200000	양모제 및 섬수모제의 것	8	A	
6214300000	합성섬유제의 것	8	A	
6214400000	재생 또는 반합성 섬유제의 것	8	A	
6214900000	기타 방직용 섬유제의 것	8	A	
6215100000	견 또는 견웨이스트의 것	8	A	
6215200000	인조섬유제의 것	8	A	
6215900000	기타 방직용 섬유제의 것	8	A	
6216001000	플라스틱 또는 고무를 침투, 도포 또는 피복한 것	8	A	
6216009000	기타	8	A	
6217100000	부속품	13	A	
6217900000	부분품	13	A	
6301100000	전기모포	10	A	
6301200000	양모제 및 섬수모제의 모포(전기모포를 제외한다)와 여행용 러그	10	A	
6301300000	면제의 모포(전기모포를 제외한다)와 여행용 러그	10	A	
6301400000	합성섬유제의 모포(전기모포를 제외한다)와 여행용 러그	10	A	
6301900000	기타 모포와 여행용 러그	10	A	
6302101000	면제의 것	13	A	
6302109000	기타	13	A	
6302210000	면제의 것	13	A	
6302220000	인조섬유제의 것	13	A	
6302290000	기타 방직용 섬유제의 것	13	A	
6302310000	면제의 것	13	A	
6302320000	인조섬유제의 것	13	A	
6302390000	기타 방직용 섬유제의 것	13	A	
6302400000	테이블린넨(메리야스편물 또는 뜨게질편물 것에 한한다)	13	A	
6302510000	면제의 것	13	A	
6302520000	아마제의 것	13	A	
6302530000	인조섬유제의 것	13	A	
6302590000	기타 방직용 섬유제의 것	13	A	
6302600000	면제의 토일렛린넨 및 주방린넨(테리타월지 기타 이와 유사한 테리직물의 것에 한한다)	13	A	
6302910000	면제의 것	13	A	
6302920000	아마제의 것	13	A	
6302930000	인조섬유제의 것	13	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6302990000	기타 방직용 섬유제의 것	13	A	
6303110000	면제의 것	13	A	
6303120000	합성섬유제의 것	13	A	
6303190000	기타 방직용섬유제의 것	13	A	
6303910000	면제의 것	13	A	
6303920000	합성섬유제의 것	13	A	
6303990000	기타 방직용 섬유제의 것	13	A	
6304110000	메리야스편물 또는 뜨개질편물의 것	13	A	
6304190000	기타	13	A	
6304910000	메리야스편물 또는 뜨게질편물의 것	13	A	
6304920000	면제의 것(메리야스편물 또는 뜨게질 편물의 것은 제외한다)	13	A	
6304930000	합성섬유제의 것(메리야스편물 또는 뜨게질편물의 것을 제외한다)	13	A	
6304990000	기타 방직용 섬유제의 것(메리야스 편물 또는 뜨게질 편물의 것을 제외한다)	13	A	
6305100000	황마 또는 제5303호의 기타 방직용 인피(靭皮)섬유제의 것	8	A	
6305200000	면제의 것	8	A	
6305320000	중간벌크컨테이너(신축성이 있는 것)	8	A	
6305330000	기타(폴리에틸렌 또는 폴리프로필렌 스트립 기타 이와 유사한 것으로 된것)	8	A	
6305390000	기타	8	A	
6305900000	기타 방직용 섬유제의 것	8	A	
6306110000	면제의 것	13	A	
6306120000	합성섬유제의 것	13	A	
6306190000	기타 방직용 섬유제의 것	13	A	
6306210000	면제의 것	13	A	
6306220000	합성섬유제의 것	13	A	
6306290000	기타 방직용 섬유제의 것	13	A	
6306310000	합성섬유제의 것	13	A	
6306391000	면제의 것	13	A	
6306399000	기타	13	A	
6306410000	면제의 것	13	A	
6306491000	합성섬유제의 것	13	A	
6306499000	기타	13	A	
6306910000	면제의 것	13	A	
6306991000	합성섬유제의 것	13	A	
6306999000	기타	13	A	
6307100000	마루딱이포·접시딱이포·더스터 및 이와 유사한 청소용포	10	A	
6307200000	구명자켓 및 구명벨트	10	A	
6307901000	신발류 끈	10	A	
6307902000	보자기	10	A	
6307903000	드레스 패턴	10	A	
6307909000	기타	10	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6308000000	러그·태피스트리·자수한 테이블보 또는 서비에트용 직물 및 실로 구성된 세트(부속품이 있는지의 여부를 불문한다) 또는 이와 유사한 방직용 섬유제품을 제조하기 위한 것으로서 소매용으로 포장한 것	13	A	
6309000000	사용하던 의류 및 기타 사용하던 제품	8	A	
6310100000	선별한 것	8	A	
6310900000	기타	8	A	
6401100000	보호용금속 토캡을 넣은 신발	8	A	
6401911000	고무제의 것	8	A	
6401919000	기타	8	A	
6401921000	스키부츠	8	A	
6401929010	고무제의 것	8	A	
6401929090	기타	8	A	
6401990000	기타	8	A	
6402120000	스키부츠·크로스컨츄리스키화 및 스노우보드부츠	13	A	
6402190000	기타	13	A	
6402200000	신발(갑피끈을 플럭삽입식으로 바닥에 조립한 것)	13	A	
6402301000	고무제의 것	13	A	
6402309000	기타	13	A	
6402911000	방한화	13	A	
6402912000	정구화·농구화·체조화·훈련화 및 이와 유사한 것	13	A	
6402919000	기타	13	A	
6402991000	샌달 또는 이와 유사한 신발로서 주조에 의하여 단일체로 제조된 것	13	A	
6402992000	정구화·농구화·체조화·훈련화 및 이와 유사한 것.	13	A	
6402999000	기타	13	A	
6403120000	스키부츠·크로스컨츄리 스키화 및 스노우보드 부츠	13	A	
6403190000	기타	13	A	
6403200000	신발류(바깥바닥을 가죽으로 만들고 갑피를 발등과 엄지발가락의 주위를 감싸는 가죽제 끈으로 만든 것에 한한다)	13	A	
6403300000	신발류(베이스나 플래트폼 나무로 된 것에 한하며 안창 또는 보호용 금속 토캡을 넣은 것은 제외한다)	13	A	
6403400000	기타 신발류(보호용 금속 토캡을 넣은 것에 한한다)	13	A	
6403511000	드레스화	13	A	
6403519000	기타	13	A	
6403591000	드레스화	13	A	
6403599000	기타	13	A	
6403911000	드레스화	13	A	
6403912000	등산화	13	A	
6403913000	평상화	13	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6403914000	정구화·농구화·체조화·훈련화 및 이와 유사한 것.	13	A	
6403919000	기타	13	A	
6403991000	드레스화	13	A	
6403992000	등산화	13	A	
6403993000	평상화	13	A	
6403994000	정구화·농구화·체조화·훈련화 및 이와 유사한 것.	13	A	
6403999000	기타	13	A	
6404110000	스포츠용신발류; 정구화·농구화·체조화·훈련화 및 이와 유사한 것	13	A	
6404191000	실내화	13	A	
6404199000	기타	13	A	
6404201000	실내화	13	A	
6404209000	기타	13	A	
6405100000	갑피가 가죽 또는 콤포지션레더의 것	13	A	
6405200000	갑피가 방직용 섬유재료의 것	13	A	
6405900000	기타	13	A	
6406101000	갑피	8	A	
6406102000	부분품	8	A	
6406201000	바깥바닥	8	A	
6406202000	뒷굽	8	A	
6406910000	목재제의 것	8	A	
6406991000	갈아 끼울 수 있는 안창	8	A	
6406992000	힐 쿠션	8	A	
6406993000	각반	8	A	
6406994000	레깅	8	A	
6406999000	기타	8	A	
6501000000	모체(펠트제의 것으로서 미성형의 것 또는 차양을 붙이지 아니한 것에 한한다)와 펠트제의 플래토우 및 맨숀(슬릿맨숀을 포함한다)	8	A	
6502000000	모체(각종 재료제의 대를 엮은 것 또는 결합하여 만든 것으로서 미성형의 것, 차양을 붙이지 아니한 것, 안을 대지 아니한 것 또는 장식하지 아니한 것에 한한다)	8	A	
6503000000	펠트제의 모자(제6501호의 모체 또는 플래토우로 만든 것에 한하며, 안을 댄 것 또는 장식한 것인지의 여부를 불문한다)	8	A	
6504000000	모자(각종 재료제의 대를 엮은 것 또는 결합하여 만든 것에 한하며, 안을 댄 것 또는 장식한 것인지의 여부를 불문한다)	8	A	
6505100000	헤어너트	8	A	
6505901010	합성섬유제의 것	8	A	
6505901090	기타 섬유제의 것	8	A	
6505902010	운동모	8	A	
6505902020	베레모	8	A	
6505902090	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6505909000	기타	8	A	
6506100000	안전모자	8	A	
6506910000	고무 또는 플라스틱제의 것	8	A	
6506920000	모피제의 것	8	A	
6506991000	가죽제의 것	8	A	
6506992000	금속제의 것	8	A	
6506999000	기타	8	A	
6507000000	모자용의 밴드·내장재·커버·해트파운데이션·해트프레임·챙 및 턱끈	8	A	
6601100000	정원용 또는 이와 유사한 산류	13	A	
6601910000	대가 절첩식의 것	13	A	
6601991000	지팡이겸용 우산	13	A	
6601992000	양산	13	A	
6601999000	기타	13	A	
6602001000	지팡이	8	A	
6602002000	시트스틱	8	A	
6602003000	채찍·승마용 채찍	8	A	
6602009000	기타	8	A	
6603100000	손잡이	13	A	
6603200000	산류의 뼈(대에 부착된 뼈을 포함한다)	13	A	
6603900000	기타	13	A	
6701000000	우모 또는 솜털이 붙은 새의 피와 기타 부분·우모와 그 부분·솜털 및 이들의 제품(제0505호의 물품과 가공한 우축 및 우경을 제외한다)	8	A	
6702100000	플라스틱제의 것	8	A	
6702901000	직물제의 것	8	A	
6702902000	지제의 것	8	A	
6702909000	기타	8	A	
6703001010	세척·정돈한 것	8	A	
6703001090	기타	8	A	
6703009000	기타	8	A	
6704110000	전체가발	8	A	
6704191000	부분가발	8	A	
6704192000	가수염	8	A	
6704193000	가눈썹	8	A	
6704194000	가속눈썹	8	A	
6704199000	기타	8	A	
6704201000	전체가발	8	A	
6704202000	부분가발	8	A	
6704203000	가수염	8	A	
6704204000	가눈썹	8	A	
6704205000	가속눈썹	8	A	
6704209000	기타	8	A	
6704900000	기타 재료제의 것	8	A	
6801000000	포석·연석 및 판석(천연석재의 것에 한하며, 슬레이트의 것을 제외한다)	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6802100000	타일·큐브 및 이와유사한 물품(사각형여부를 불문하며 최대표면적이 일변 7센티미터미만인 정사각형의 면적이내의 것에 한한다), 인공적으로 착색한 입·세편 및 분	8	G	
6802211000	대리석	8	G	
6802212000	트래버틴	8	A	
6802213000	앨러바스터	8	A	
6802220000	기타 석회질 암석	8	A	
6802230000	화강암	8	A	
6802290000	기타석	8	A	
6802911000	대리석	8	G	
6802912000	트래버틴	8	A	
6802913000	앨러바스터	8	A	
6802920000	기타 석회질 암석	8	A	
6802930000	화강암	8	A	
6802990000	기타석	8	A	
6803001000	버루	8	A	
6803009000	기타	8	A	
6804100000	밀스톤과 그라인드스톤(밀링용·그라인딩용 및 펄핑용의 것)	8	A	
6804210000	합성 또는 천연다이아몬드제의 것(응결된 것에 한한다)	8	D	
6804220000	기타 연마제의 것(응결된 것에 한한다) 또는 도자제의 것	8	C	
6804230000	천연석제의 것	8	A	
6804300000	수지석(手砥石)	8	A	
6805100000	방직용 섬유의 직물만을 기재로 한 것	8	A	
6805200000	지 또는 판지만을 기재로한 것	8	A	
6805300000	기타재료를 기재로한 것	8	A	
6806101000	슬랙울	8	A	
6806102000	록울	8	A	
6806103000	세라믹 파이버	8	A	
6806109000	기타	8	A	
6806201000	박리한 버미큐라이트	8	G	
6806202000	팽창점토	8	A	
6806204000	팽창퍼라이트	8	A	
6806209000	기타	8	A	
6806901000	내화피복재	8	A	
6806909000	기타	8	D	
6807100000	롤상의 것	8	A	
6807900000	기타	8	C	
6808000000	판넬·보드·타일·블록 및 이와 유사한 물품(식물성 섬유·짚·목재의 대패밥·칩·파티클·톱밥 또는 기타 웨이스트를 시멘트·플라스터 또는 기타의 광물성 결합재로 응결한 것에 한한다)	8	A	
6809110000	지 또는 판지만으로 입혔거나 보강한 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6809190000	기타	8	D	
6809900000	기타제품	8	A	
6810111000	블록	8	A	
6810112000	벽돌	8	A	
6810191000	타일	8	A	
6810192000	판석	8	A	
6810193000	기와(지붕타일)	8	A	
6810199000	기타	8	A	
6810910000	조립식 건축자재(건축 또는 토목 공사용에 한한다)	8	A	
6810991000	빔 및 거더	8	A	
6810992000	파일	8	A	
6810993000	전주	8	A	
6810994000	철도침목	8	A	
6810995000	관	8	A	
6810999000	기타	8	A	
6811100000	파형의 쉬트	8	A	
6811200000	기타 쉬트·판넬·타일 및 이와 유사한 제품	8	A	
6811300000	관 및 관의 연결구류	8	A	
6811900000	기타 제품	8	C	
6812500000	의류·의류부속품·신발 및 모자류	8	A	
6812600000	지·표지용의 판지 및 펠트	8	A	
6812700000	압축가공한 쉬트상 또는 롤상의 석면섬유 조인팅	8	A	
6812900000	기타	8	A	
6813100000	브레이크 라이닝 및 패드	8	A	
6813901000	클러치페이싱	8	A	
6813909000	기타	8	A	
6814100000	판·쉬트 및 대(옹결 또는 재생한 운모의 것에 한하며 지지물에부착한 것인지의 여부를 불문한다)	8	A	
6814900000	기타	8	A	
6815101000	비전기용 흑연제품	8	C	
6815102000	탄소섬유	8	D	
6815109000	기타	8	C	
6815200000	이탄제품	8	A	
6815910000	마그네사이트·백운석 또는 크로마이트를 함유한 것	8	A	
6815990000	기타	8	A	
6901001000	벽돌	8	A	
6901002000	블록	8	A	
6901003000	타일	8	A	
6901009010	슬랩과 판넬	8	A	
6901009090	기타	8	A	
6902100000	마그네슘·칼슘·크로뮴원소(산화마그네슘·산화칼슘 및 산화크로뮴으로 표시하기도 한다)의 하나 또는 둘 이상의 함유량이 전중량의 100분의 50을 초과하는 것)	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6902200000	알루미나(Al_2O_3)·실리카(SiO_2) 또는 이들의 혼합물이나 화합물의 함유량이 전중량의 100분의 50을 초과하는 것	8	C	
6902901000	탄화규소 또는 지르콘을 기재로 한 것	8	C	
6902909000	기타	8	C	
6903101000	가. 레토트	8	A	
6903102010	(1) 반도체 웨이퍼 제조에 사용되는 노용의 것	3	A	
6903102090	(2) 기타	8	A	
6903103000	다. 반응 그릇	8	A	
6903104000	라. 머플	8	A	
6903105000	마. 노즐	8	A	
6903106000	바. 플럭	8	A	
6903107000	사. 관	8	A	
6903108000	아. 봉	8	A	
6903109000	자. 기타	8	C	
6903201000	레토트	8	A	
6903202000	도가니	8	A	
6903203000	반응그릇	8	A	
6903204000	머플	8	A	
6903205000	노즐	8	A	
6903206000	플럭	8	A	
6903207000	관	8	A	
6903208000	봉	8	A	
6903209000	기타	8	A	
6903901000	탄화규소 또는 지르콘을 기재로 한 것	8	A	
6903909010	레토트	8	A	
6903909020	도가니	8	A	
6903909030	반응그릇	8	A	
6903909040	머플	8	A	
6903909050	노즐	8	A	
6903909060	플럭	8	A	
6903909070	관	8	A	
6903909080	봉	8	A	
6903909090	기타	8	C	
6904100000	건축용 벽돌	8	A	
6904900000	기타	8	A	
6905100000	기와(지붕타일)	8	A	
6905901000	굴뚝용·굴뚝갓 및 굴뚝용 내장재	8	A	
6905902000	건축용 장식품	8	A	
6905909000	기타	8	A	
6906001000	관·도관 및 홈통	8	A	
6906002000	관의 연결구류	8	A	
6907101000	자기제의 것	8	A	
6907109000	기타	8	A	
6907901000	자기제의 것	8	A	
6907909000	기타	8	A	
6908101000	자기제의 것	8	A	
6908109000	기타	8	A	
6908901000	자기제의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
6908909000	기타	8	A	
6909110000	자기제의 것	8	C	
6909120000	모오스 경도가 9이상인 물품	8	A	
6909190000	기타	8	C	
6909900000	기타	8	C	
6910101000	세면대	8	A	
6910102000	목욕통	8	A	
6910103000	수세식변기통	8	A	
6910104000	소변기	8	A	
6910109000	기타	8	A	
6910900000	기타	8	A	
6911101000	커피 세트 또는 티세트	8	A	
6911102000	공기, 대접 및 접시	8	A	
6911109000	기타	8	A	
6911901000	가정용품	8	A	
6911902000	화장용품	8	A	
6911909000	기타	8	A	
6912001010	커피세트 또는 티세트	8	A	
6912001020	공기, 대접 및 접시	8	A	
6912001090	기타	8	A	
6912002000	가정용품	8	A	
6912003000	화장용품	8	A	
6912009000	기타	8	A	
6913101000	상·소상 및 흉상	8	A	
6913109020	식탁장식용품	8	A	
6913109090	기타	8	A	
6913901000	상·소상 및 흉상	8	A	
6913909020	식탁장식용품	8	A	
6913909090	기타	8	A	
6914101000	화분	8	A	
6914109000	기타	8	A	
6914901000	화분	8	A	
6914909000	기타	8	A	
7001001000	1. 괴	5	A	
7001002000	2. 웨이스트와 스크랩·파유리	3	A	
7002100000	구	8	A	
7002200000	봉	8	A	
7002310000	석영유리제의 것	8	C	
7002320000	선팽창계수가 섭씨 0도에서 300도의 범위내에서 1켈빈온도당 백만분의 5를 초과하지 않는 기타 유리제의 것	8	A	
7002390000	기타	8	A	
7003121000	두께 2밀리미터이하의 것	8	A	
7003122000	두께 2밀리미터를 초과하고 3밀리미터이하의 것	8	A	
7003123000	두께 3미리미터를 초과하고 4밀리미터이하의 것	8	C	
7003124000	두께 4밀리미터를 초과하고 5밀리미터이하의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7003125000	두께 5밀리미터를 초과하고 6밀리미터이하의 것	8	A	
7003126000	두께 6밀리미터를 초과하고 8밀리미터이하의 것	8	A	
7003127000	두께 8밀리미터를 초과하는 것	8	A	
7003191000	두께 2밀리미터이하의 것	8	A	
7003192000	두께 2밀리미터를 초과하고 3밀리미터이하의 것	8	A	
7003193000	두께 3밀리미터를 초과하고 4밀리미터이하의 것	8	A	
7003194000	두께 4밀리미터를 초과하고 5밀리미터이하의 것	8	A	
7003195000	두께 5밀리미터를 초과하고 6밀리미터이하의 것	8	A	
7003196000	두께 6밀리미터를 초과하고 8밀리미터이하의 것	8	A	
7003197000	두께 8밀리미터를 초과하는 것	8	A	
7003200000	망입 쉬트유리	8	A	
7003300000	프로파일	8	A	
7004201000	두께 2밀리미터이하의 것	8	A	
7004202000	두께 2밀리미터를 초과하고 3밀리미터이하의 것	8	A	
7004203000	두께 3밀리미터를 초과하고 4밀리미터이하의 것	8	A	
7004204000	두께 4밀리미터를 초과하고 5밀리미터이하의 것	8	A	
7004205000	두께 5밀리미터를 초과하고 6밀리미터이하의 것	8	A	
7004206000	두께 6밀리미터를 초과하고 8밀리미터이하의 것	8	A	
7004207000	두께 8밀리미터를 초과하는 것	8	A	
7004901000	두께 2밀리미터이하의 것	8	A	
7004902000	두께 2밀리미터를 초과하고 3밀리미터이하의 것	8	A	
7004903000	두께 3밀리미터를 초과하고 4밀리미터이하의 것	8	A	
7004904000	두께 4밀리미터를 초과하고 5밀리미터이하의 것	8	A	
7004905000	두께 5밀리미터를 초과하고 6밀리미터이하의 것	8	A	
7004906000	두께 6밀리미터를 초과하고 8밀리미터이하의 것	8	A	
7004907000	두께 8밀리미터초과하는 것	8	A	
7005101000	두께 2밀리미터이하의 것	8	D	
7005102000	두께 2밀리미터를 초과하고 3밀리미터이하의 것	8	A	
7005103000	두께 3밀리미터를 초과하고 4밀리미터이하의 것	8	C	
7005104000	두께 4밀리미터를 초과하고 5밀리미터이하의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7005105000	두께 5밀리미터를 초과하고 6밀리미터이하의 것	8	A	
7005106000	두께 6밀리미터를 초과하고 8밀리미터이하의 것	8	A	
7005107000	두께 8밀리미터 초과하는 것	8	A	
7005211000	두께 2밀리미터이하의 것	8	A	
7005212000	두께 2밀리미터를 초과하고 3밀리미터이하의 것	8	A	
7005213000	두께 3밀리미터를 초과하고 4밀리미터이하의 것	8	C	
7005214000	두께 4밀리미터를 초과하고 5밀리미터이하의 것	8	A	
7005215000	두께 5밀리미터를 초과하고 6밀리미터이하의 것	8	A	
7005216000	두께 6밀리미터를 초과하고 8밀리미터이하의 것	8	A	
7005217000	두께 8밀리미터를 초과하는 것	8	A	
7005291000	두께 2밀리미터이하의 것	8	A	
7005292000	두께 2밀리미터를 초과하고 3밀리미터이하의 것	8	A	
7005293000	두께 3밀리미터를 초과하고 4밀리미터이하의 것	8	A	
7005294000	두께 4밀리미터를 초과하고 5밀리미터이하의 것	8	A	
7005295000	두께 5밀리미터를 초과하고 6밀리미터이하의 것	8	A	
7005296000	두께 6밀리미터를 초과하고 8밀리미터이하의 것	8	A	
7005297000	두께 8밀리미터를 초과하는 것	8	A	
7005300000	망입유리	8	A	
7006000000	제7003호·제7004호 또는 제7005호의 유리(구부린 것·가장자리 가공한 것·조각한 것·구멍을 뚫은 것·에나멜을 칠한 것 또는 기타 방법으로 가공을 한 것에 한하며, 프레임을 붙인 것 또는 기타의 재료를 붙인 것을 제외한다)	8	A	
7007110000	차량·항공기·우주선 또는 선박에 사용하기 적합한 크기 및 모양의 것	8	A	
7007190000	기타	8	A	
7007210000	차량·항공기·우주선 또는 선박에 사용하기에 적합한 크기 및 모양의 것	8	A	
7007290000	기타	8	A	
7008000000	유리제의 복층절연유니트	8	A	
7009100000	백미러(차량용의 것에 한한다)	8	A	
7009910000	틀이 붙지 않은 것	8	A	
7009920000	틀이 붙은 것	8	A	
7010100000	앰플	8	A	
7010200000	마개·뚜껑 및 기타 마개류	8	A	
7010900000	기타	8	A	
7011100000	전등용의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7011201000	천연색용의 것	8	A	
7011209000	기타	8	A	
7011900000	기타	8	A	
7012000000	진공플라스크 또는 기타의 진공용기에 사용되는 유리제의 내장재	8	A	
7013100000	유리 도자제의 것	8	A	
7013210000	납 크리스탈제의 것	8	A	
7013290000	기타	8	A	
7013310000	납 크리스탈제의 것	8	A	
7013320000	선평창계수가 섭씨 0도에서 300도의 범위내에서 1켈빈온도당 백만분의 5를 초과하지 않은 유리제의 것	8	A	
7013390000	기타	8	C	
7013910000	납 크리스탈제의 것	8	A	
7013990000	기타	8	A	
7014001000	1. 실드 빔 램프의 것	8	A	
7014009010	신호용 유리제품	8	A	
7014009020	유리제의 광학용품	8	D	
7015100000	1. 시력교정용 안경유리	8	A	
7015901000	선글라스용의 것	8	A	
7015902000	시계용 유리 및 이와 유사한 것	8	A	
7015909000	기타	8	A	
7016100000	1. 유리제의 입방체 및 기타 유리세공품(칫면올 보강한 것인지의 여부를 불문하며, 모자이크용 또는 이와 유사한 장식용의 것에 한한다)	8	A	
7016901000	압축 또는 주형 유리제의 포장용 블록·슬랩·벽돌·스퀘어·타일 및 기타제품(망입한 것인지의 여부를 불문하며 건축용 또는 건설용에 사용하는 것에 한한다)	8	A	
7016909010	레드라이트	8	A	
7016909020	스테인그라스	8	A	
7016909090	기타	8	C	
7017100000	석영유리제의 것	8	A	
7017200000	선평창계수가 섭씨 0도에서 300도의 범위내에서 1켈빈온도당 백만분의 5를 초과하지 않는 기타 유리제의 것	8	A	
7017900000	기타	8	A	
7018101000	비드	8	A	
7018102000	모조진주	8	A	
7018103000	모조 귀석과 반귀석	8	A	
7018104000	모조산호	8	A	
7018109000	기타	8	A	
7018200000	직경이 1밀리미터를 초과하지 않는 유리제의 마이크로스피어	8	A	
7018901000	유리안구(인체용은 제외한다)	8	A	
7018909000	기타	8	A	
7019110000	단연사(길이가 50밀리미터이하의 것)	8	A	
7019120000	로빙	8	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7019190000	기타	8	C	
7019310000	매트	8	A	
7019320000	얇은 쉬트(보일)	8	A	
7019390000	기타	8	A	
7019400000	로빙직물	8	A	
7019510000	폭이 30센티미터 이하의 것	8	D	
7019520000	폭이 30센티미터 초과의 것(평직물로서 1제곱미터당 중량이 250그램 미만이며 구성하는 단사가 136텍스이하의 필라멘트의 것)	8	A	
7019590000	기타	8	D	
7019901000	글라스울	8	C	
7019909000	기타	8	A	
7020001011	(1) 반도체 웨이퍼 제조용으로 확산 및 산화로에 삽입할 수 있도록 고안된 석영리엑터 튜브와 홀더	0	K	
7020001012	(2) 반도체 웨이퍼 제조에 사용되는 노용의 석영도가니	3	A	
7020001019	(3) 기타	8	A	
7020001090	나. 기타	8	A	
7020009000	2. 기타	8	A	
7101101000	가공하지 아니한 것	8	A	
7101102000	가공한 것	8	A	
7101210000	가공하지 아니한 것	8	A	
7101220000	가공한 것	8	A	
7102100000	1. 선별하지 아니한 것	1	A	
7102210000	가. 원석, 단순히 톱질한 것 또는 쪼갠 것	1	A	
7102290000	나. 기타	5	A	
7102310000	가. 원석, 단순히 톱질한 것 또는 쪼갠 것	1	A	
7102390000	나. 기타	5	A	
7103100000	1. 원석 또는 단순히 톱질한 것 또는 거칠게 성형한 것	1	A	
7103911000	(1) 공업용의 것	5	A	
7103919010	루비	5	A	
7103919020	사파이어	5	A	
7103919030	에메랄드	5	A	
7103991000	(1) 공업용의 것	5	A	
7103999010	오팔	5	A	
7103999020	비취	5	A	
7103999030	옥수	5	A	
7103999040	수정	5	A	
7103999090	기타	5	A	
7104100000	1. 압전기용 석영	5	A	
7104201000	가. 다이아몬드	5	A	
7104209000	나. 기타	5	A	
7104901010	(1) 다이아몬드	5	A	
7104901020	(2) 인조수정	5	A	
7104901090	(3) 기타	5	A	
7104909010	다이아몬드	5	A	
7104909090	기타	5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7105101000	가. 천연의 것	5	A	
7105102000	나. 합성의 것	5	C	
7105901000	가. 석류석의 것	5	A	
7105909000	나. 기타	5	A	
7106100000	분	3	C	
7106911000	은의 함유량이 전중량의 100분의 99.99이상의 것	3	A	
7106919000	기타	3	C	
7106921000	봉과 형재	3	C	
7106922000	판·쉬트 및 대	3	C	
7106923000	선	3	C	
7106929000	기타	3	C	
7107001000	봉 및 형재	3	A	
7107002000	판·쉬트 및 대	3	A	
7107003000	선	3	A	
7107004000	관 및 중공봉	3	A	
7107009000	기타	3	A	
7108110000	가. 분	3	A	
7108121000	(1) 럼프·빌레트 및 입	3	A	
7108129000	(2) 기타	3	A	
7108131010	(가) 반도체 제조용의 것	8	A	
7108131090	(나) 기타	3	A	
7108139010	봉과 형재	3	A	
7108139020	판·쉬트 및 대	3	A	
7108139090	기타	3	A	
7108200000	2. 화폐용의 것	0	K	
7109000000	금을 입힌 비(卑)금속 또는 은(일차제품보다 더 가공하지 아니한 것에 한한다)	3	A	
7110110000	가공하지 않은 것 또는 분상의 것	3	A	
7110190000	기타	3	A	
7110210000	가공하지 않은 것 또는 분상의 것	3	A	
7110290000	기타	3	A	
7110310000	가공하지 않은 것 또는 분상의 것	3	A	
7110390000	기타	3	A	
7110410000	가공하지 않은 것 또는 분상의 것	3	A	
7110490000	기타	3	A	
7111000000	백금을 입힌 비금속·은 또는 금(일차제품보다 더 가공하지 아니한 것에 한한다)	3	A	
7112300000	1. 귀금속 또는 귀금속 화합물을 포함하고 있는 회	2	A	
7112911000	(1) 잔재물의 것	2	A	
7112919000	(2) 기타	3	A	
7112921000	(1) 잔재물의 것	2	A	
7112929000	(2) 기타	3	A	
7112991000	(1) 잔재물의 것	2	A	
7112992000	(2) 플라스틱의 웨이스트·페어링과 스크랩의 것	6.5	G	
7112999000	(3) 기타	3	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7113110000	은제의 것(기타의 귀금속을 도금 또는 입힌 것인지의 여부를 불문한다)	8	A	
7113191000	백금제의 것	8	A	
7113192000	금제의 것	8	A	
7113199000	기타	8	A	
7113201000	백금을 입힌 것	8	A	
7113202000	금을 입힌 것	8	A	
7113203000	은을 입힌 것	8	A	
7113209000	기타	8	A	
7114111000	식탁용의 것	8	A	
7114112000	화장실용의 것	8	A	
7114113000	사무실 및 책상용의 것	8	A	
7114114000	끽연용의 것	8	A	
7114119000	기타	8	A	
7114191000	식탁용의 것	8	A	
7114192000	화장실용의 것	8	A	
7114193000	사무실 및 책상용의 것	8	A	
7114194000	끽연용의 것	8	A	
7114199000	기타	8	A	
7114201000	식탁용의 것	8	A	
7114202000	화장실용의 것	8	A	
7114203000	사무실 및 책상용의 것	8	A	
7114204000	끽연용의 것	8	A	
7114209000	기타	8	A	
7115100000	촉매제(백금제의 와이어 클로드 또는 그릴상의 것에 한한다)	8	A	
7115901010	백금도가니	8	A	
7115901090	기타	8	A	
7115909010	금제의 것(금을 입힌 금속을 포함한다)	8	A	
7115909020	은제의 것(은을 입힌 금속을 포함한다)	8	A	
7115909090	기타	8	A	
7116101000	천연진주제의 것	8	A	
7116102000	양식진주제의 것	8	A	
7116201000	공업용의 것	8	A	
7116209010	신변장식용의 것	8	A	
7116209090	기타	8	A	
7117110000	커프링크 및 장식용단추	8	A	
7117191000	목걸이	8	A	
7117192000	팔찌	8	A	
7117193000	귀걸이	8	A	
7117194000	브로우치	8	A	
7117195000	반지	8	A	
7117196000	신변장식용 체인	8	A	
7117199000	기타	8	A	
7117900000	기타	8	A	
7118100000	1. 주화(금화를 제외한다)로서 법정통화가 아닌 것	0	K	
7118901000	가. 금화	0	K	
7118902000	나. 은화	0	K	
7118909000	다. 기타	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7201101000	가. 주물용의 것	2	A	
7201102000	나. 제강용의 것	2	A	
7201109000	다. 기타	2	A	
7201200000	2. 비합금선철(인의 함유량이 전중량의 100분의 0.5를 초과하는 것에 한한다)	2	A	
7201501000	가. 합금선철	2	A	
7201502000	나. 스피그라이즌	2	A	
7202110000	탄소의 함유량이 전중량의 100분의 2를 초과하는 것	8	A	
7202190000	기타	8	A	
7202210000	실리콘의 함유량이 전중량의 100분의 55를 초과하는 것	3	A	
7202291000	마그네슘 함유량이 전중량의 100분의 2이상의 것	3	A	
7202299000	기타	3	A	
7202300000	3. 페로실리코망간	8	A	
7202410000	가. 탄소의 함유량이 전중량의 100분의 4를 초과하는 것	3	A	
7202490000	나. 기타	3	A	
7202500000	5. 페로실리코크로뮴	3	A	
7202600000	6. 페로니켈	3	A	
7202700000	7. 페로몰리브덴	5	A	
7202800000	8. 페로텅스텐 및 페로실리코텅스텐	5	A	
7202910000	가. 페로티타늄 및 페로실리코티타늄	5	A	
7202920000	나. 페로바나듐	5	A	
7202930000	다. 페로니오븀	5	A	
7202991000	(1) 인철(인의 함유량이 전중량의 100분의 15이상인 것에 한한다)	5	A	
7202999000	(2) 기타	5	A	
7203100000	1. 철광석을 직접 환원하여 제조한 철제품	1	A	
7203900000	2. 기타	1	A	
7204100000	1. 주철의 웨이스트와 스크랩	1	A	
7204210000	스테인레스강의 것	1	A	
7204290000	기타	1	A	
7204300000	3. 주석을 도금한 철강의 웨이스트와 스크랩	1	A	
7204410000	가. 선삭·쉐이빙·칩·밀링웨이스트·톱밥·파일링·트리밍 및 스탬핑(번들상의 것인지의 여부를 불문한다)	1	A	
7204490000	나. 기타	1	A	
7204500000	5. 재용해용 스크랩 잉곳	1	A	
7205101000	쇼트	5	A	
7205102000	그리트	5	A	
7205109000	기타	5	A	
7205210000	합금강의 것	5	A	
7205290000	기타	5	A	
7206100000	1. 잉곳	0	K	
7206900000	2. 기타	3	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7207111000	블룸	0	K	
7207112000	빌레트	0	K	
7207121000	슬랩	0	K	
7207122000	쉬트바	0	K	
7207190000	기타	0	K	
7207201000	블룸	0	K	
7207202000	빌레트	0	K	
7207203000	슬랩	0	K	
7207204000	쉬트바	0	K	
7207209000	기타	0	K	
7208101000	두께가 4.75밀리미터 이상의 것	0	K	
7208109000	두께가 4.75밀리미터 미만의 것	0	K	
7208250000	두께가 4.75밀리미터이상의 것	0	K	
7208260000	두께가 3밀리미터이상 4.75밀리미터 미만의 것	0	K	
7208270000	두께가 3밀리미터미만의 것	0	K	
7208360000	두께가 10밀리미터를 초과하는 것	0	K	
7208370000	두께가 4.75밀리미터이상 10밀리미터 이하의 것	0	K	
7208380000	두께가 3밀리미터이상 4.75밀리미터 미만의 것	0	K	
7208390000	두께가 3밀리미터미만의 것	0	K	
7208400000	코일상이 아닌 것으로서 열간압연보다 더 가공하지 아니하고 부조된 무늬가 있는 것	0	K	
7208510000	두께가 10밀리미터를 초과하는 것	0	K	
7208520000	두께가 4.75밀리미터이상 10밀리미터이하의 것	0	K	
7208530000	두께가 3밀리미터이상 4.75밀리미터미만의 것	0	K	
7208540000	두께가 3밀리미터미만의 것	0	K	
7208900000	기타	0	K	
7209150000	두께가 3밀리미터이상의 것	0	K	
7209160000	두께가 1밀리미터초과 3 밀리미터미만의 것	0	K	
7209170000	두께가 0.5밀리미터이상 1밀리미터이하의 것	0	K	
7209180000	두께가 0.5밀리미터미만의 것	0	K	
7209250000	두께가 3밀리미터이상의 것	0	K	
7209260000	두께가 1밀리미터초과 3밀리미터미만의 것	0	K	
7209270000	두께가 0.5밀리미터이상 1밀리미터이하의 것	0	K	
7209280000	두께가 0.5밀리미터미만의 것	0	K	
7209900000	기타	0	K	
7210110000	두께가 0.5밀리미터이상의 것	0	K	
7210120000	두께가 0.5밀리미터미만의 것	0	K	
7210200000	납을 도금 또는 도포한 것(함석판을 포함한다)	0	K	
7210300000	아연을 전해도금 또는 도포한 것	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7210410000	파형의 것	0	K	
7210490000	기타	0	K	
7210500000	산화크롬 또는 크롬과 산화크롬으로 도금 또는 도포한 것	0	K	
7210610000	알루미늄-아연 합금을 도금 또는 도포한 것	0	K	
7210690000	기타	0	K	
7210700000	페인트한 것·바니스한 것 또는 프라스틱으로 도포한 것	0	K	
7210901000	니켈을 도금 또는 도포한 것	0	K	
7210902000	동을 도금 또는 도포한 것	0	K	
7210909000	기타	0	K	
7211130000	4면을 압연한 것 또는 크로스드박스패스에 의한 것(폭이 150밀리미터를 초과하고 두께가 4밀리미터이상의 것에 한하며 코일상의 것과 부조된 무늬가 있는 것을 제외한다)	0	K	
7211140000	기타(두께가 4.75밀리미터 이상의 것)	0	K	
7211190000	기타	0	K	
7211230000	탄소의 함유량이 전중량의 100분의 0.25미만의 것	0	K	
7211290000	기타	0	K	
7211900000	기타	0	K	
7212101000	두께가 0.5밀리미터이상의 것	0	K	
7212102000	두께가 0.5밀리미터미만의 것	0	K	
7212200000	아연을 전해도금 또는 도포한 것	0	K	
7212300000	기타 다른 방법으로 아연을 도금 또는 도포한 것	0	K	
7212400000	페인트한 것·바니스한 것 또는 프라스틱으로 도포한 것	0	K	
7212501000	니켈을 도금 또는 도포한 것	0	K	
7212502000	동을 도금 또는 도포한 것	0	K	
7212509000	기타	0	K	
7212600000	클래드한 것	0	K	
7213100000	압연공정에서 발생하는 톱니모양의 마디·리브·홈 또는 기타 형상을 가지는 것	0	K	
7213200000	기타(쾌삭강의 것)	0	K	
7213911000	탄소의 함유량이 전중량의 100분의 0.6미만의 것	0	K	
7213919000	기타	0	K	
7213991000	탄소의 함유량이 전중량의 100분의 0.6미만의 것	0	K	
7213999000	기타	0	K	
7214100000	단조한 것	0	K	
7214201000	철근	0	K	
7214209000	기타	0	K	
7214300000	기타(쾌삭강의 것)	0	K	
7214910000	횡단면이 직사각형의 것(정사각형의 것은 제외한다)	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7214991000	탄소의 함유량이 전중량의 100분의 0.6미만의 것	0	K	
7214999000	기타	0	K	
7215100000	쾌삭강의 것(냉간성형 또는 냉간처리보다 더 가공하지 아니한 것으로서 탄소의 함유량이 전중량의 100분의 0.25미만의 것에 한한다)	0	K	
7215500000	기타(냉간성형 또는 냉간처리보다 더 가공하지 아니한 것에 한한다)	0	K	
7215900000	기타	0	K	
7216101000	유형강	0	K	
7216102000	아이형강	0	K	
7216103000	에치형강	0	K	
7216210000	엘형강	0	K	
7216220000	티형강	0	K	
7216310000	유형강	0	K	
7216320000	아이형강	0	K	
7216331000	높이가 400밀리미터 이하의 것	0	K	
7216332000	높이가 400밀리미터 초과의 것	0	K	
7216401000	엘형강	0	K	
7216402000	티형강	0	K	
7216500000	기타 형강(열간압연·열간인발 또는 압출보다 더 가공하지 아니한 것에 한한다)	0	K	
7216610000	평판압연제품으로부터 만든 것	0	K	
7216690000	기타	0	K	
7216910000	평판압연제품으로부터 냉간성형 또는 냉간처리한 것	0	K	
7216990000	기타	0	K	
7217100000	도금 또는 도포하지 아니한 것(연마한 것인지의 여부를 불문한다)	0	K	
7217200000	아연을 도금 또는 도포한 것	0	K	
7217301000	동을 도금 또는 도포한 것	0	K	
7217309000	기타	0	K	
7217900000	기타	0	K	
7218100000	1. 잉곳 및 기타 일차형상의 것	0	K	
7218911000	슬랩	0	K	
7218912000	쉬트바	0	K	
7218919000	기타	0	K	
7218991000	블룸	0	K	
7218992000	빌레트	0	K	
7218999000	기타	0	K	
7219110000	두께가 10밀리미터초과하는 것	0	K	
7219120000	두께가 4.75밀리미터이상 10밀리미터이하의 것	0	K	
7219130000	두께가 3밀리미터이상 4.75 밀리미터미만의 것	0	K	
7219140000	두께가 3밀리미터미만의 것	0	K	
7219210000	두께가 10밀리미터를 초과하는 것	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7219220000	두께가 4.75밀리미터이상 10 밀리미터이하의 것	0	K	
7219230000	두께가 3밀리미터이상 4.75밀리미터미만의 것	0	K	
7219240000	두께가 3밀리미터미만의 것	0	K	
7219310000	두께가 4.75밀리미터이상의 것	0	K	
7219320000	두께가 3밀리미터이상 4.75밀리미터미만의 것	0	K	
7219330000	두께가 1밀리미터초과 3밀리미터미만의 것	0	K	
7219340000	두께가 0.5밀리미터이상 1밀리미터이하의 것	0	K	
7219350000	두께가 0.5밀리미터미만의 것	0	K	
7219900000	기타	0	K	
7220110000	두께가 4.75밀리미터이상의 것	0	K	
7220120000	두께가 4.75밀리미터미만의 것	0	K	
7220200000	냉간압연(냉간환원)보다 더 가공하지 아니한 것	0	K	
7220900000	기타	0	K	
7221000000	스테인레스강의 봉(열간압연한 것으로서 불규칙적으로 감은 코일상의 것에 한한다)	0	K	
7222110000	횡단면이 원형인 것	0	K	
7222190000	기타	0	K	
7222200000	봉(냉간성형 또는 냉간처리보다 더 가공하지 아니한 것에 한한다)	0	K	
7222300000	기타 봉	0	K	
7222400000	형 강	0	K	
7223000000	스테인레스강의 선	0	K	
7224100000	1. 잉곳 및 기타 일차형상의 것	0	K	
7224901000	블룸	0	K	
7224902000	빌레트	0	K	
7224903000	슬랩	0	K	
7224904000	쉬트바	0	K	
7224909000	기타	0	K	
7225110000	방향성의 것	0	K	
7225190000	기타	0	K	
7225200000	2. 고속도강의 것	0	K	
7225300000	3. 기타(코일상의 것으로서 열간압연보다 더 가공하지 아니한 것에 한한다)	0	K	
7225400000	4. 기타(코일상의 것을 제외하며 열간압연보다 더 가공하지 아니한 것에 한한다)	0	K	
7225500000	5. 기타[냉간압연(냉간환원)보다 더 가공하지 아니한 것에 한한다]	0	K	
7225910000	아연을 전해도금 또는 도포한 것	0	K	
7225920000	기타 방법으로 아연을 도금 또는 도포한 것	0	K	
7225990000	기타	0	K	
7226110000	방향성의 것	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7226190000	기타	0	K	
7226200000	2. 고속도강의 것	0	K	
7226910000	열간압연보다 더 가공하지 아니한 것	0	K	
7226920000	냉간압연(냉간환원)보다 더 가공하지 아니한 것	0	K	
7226930000	아연을 전해도금 또는 전해 도포한 것	0	K	
7226940000	기타 다른 방법으로 아연을 도금 또는 도포한 것	0	K	
7226991000	비정질 합금 박판(두께가 100미크론 미만의 것에 한한다)	0	K	
7226999000	기타	0	K	
7227100000	고속도강의 것	0	K	
7227200000	실리코망간강의 것	0	K	
7227901000	내열강의 것	0	K	
7227909000	기타	0	K	
7228100000	고속도강의 봉	0	K	
7228200000	실리코망간강의 봉	0	K	
7228300000	기타의 봉(열간압연·열간인발 또는 압출보다 더 가공하지 아니한 것에 한한다)	0	K	
7228400000	기타의 봉(단조보다 더 가공하지 아니한 것에 한한다)	0	K	
7228500000	기타의 봉(냉간성형 또는 냉간처리보다 가공하지 아니한 것에 한한다)	0	K	
7228600000	기타의 봉	0	K	
7228700000	형강	0	K	
7228800000	중공드릴봉	0	K	
7229100000	고속도강의 것	0	K	
7229200000	실리코망간강의 것	0	K	
7229901000	전기 저항선	0	K	
7229902000	내열강선	0	K	
7229909000	기타	0	K	
7301101000	유형	0	K	
7301109000	기타	0	K	
7301201000	유형강	0	K	
7301202000	에치형강	0	K	
7301203000	아이형강	0	K	
7301209000	기타	0	K	
7302101010	열처리한 것	0	K	
7302101090	기타	0	K	
7302102010	열처리한 것	0	K	
7302102090	기타	0	K	
7302103010	열처리한 것	0	K	
7302103090	기타	0	K	
7302104010	열처리한 것	0	K	
7302104090	기타	0	K	
7302300000	첨단궤조·교차구류·전철봉과 기타 크로싱피스	8	A	
7302400000	계목판과 저판	0	K	
7302900000	기타	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7303001010	구상흑연 주철제의 것	8	A	
7303001090	기타	8	A	
7303002000	중공 프로파일	8	A	
7304100000	오일 또는 가스 배관용의 파이프라인	0	K	
7304210000	드릴 파이프	0	K	
7304290000	기타	0	K	
7304310000	냉간인발 또는 냉간압연(냉간환원)한 것	0	K	
7304390000	기타	0	K	
7304410000	냉간인발 또는 냉간압연(냉간환원)한 것	0	K	
7304490000	기타	0	K	
7304510000	냉간인발 또는 냉간압연(냉간 환원)한 것	0	K	
7304590000	기타	0	K	
7304900000	기타	0	K	
7305110000	종 방향으로 서브머지드아크 용접한 것	0	K	
7305120000	기타(종 방향으로 용접한 것)	0	K	
7305190000	기타	0	K	
7305200000	유정용 또는 가스정용 케이싱	0	K	
7305310000	종 방향으로 용접한 것	0	K	
7305390000	기타	0	K	
7305900000	기타	0	K	
7306100000	오일 또는 가스배관용의 파이프라인	0	K	
7306201000	케이징	0	K	
7306202000	튜빙	0	K	
7306301010	아연도금한 것	0	K	
7306301020	아연 이외의 금속으로 도금 또는 클래드한 것	0	K	
7306301030	비금속으로 도포한 것	0	K	
7306301090	기타	0	K	
7306302010	아연도금한 것	0	K	
7306302020	아연 이외의 금속으로 도금 또는 클래드한 것	0	K	
7306302030	비금속으로 도포한 것	0	K	
7306302090	기타	0	K	
7306401000	외경 114.3밀리미터초과의 것	0	K	
7306402000	외경 114.3밀리미터이하의 것	0	K	
7306500000	기타(용접한 것에 한하며 횡단면이 원형의 것으로 기타 합금제의 것)	0	K	
7306601010	아연도금한 것	0	K	
7306601090	기타	0	K	
7306602000	스텐레스강제의 것	0	K	
7306603000	기타 합금강제의 것	0	K	
7306901000	이중권 강관	0	K	
7306909000	기타	0	K	
7307110000	비가단주철제의 것	8	A	
7307190000	기타	8	A	
7307210000	플렌지	8	A	
7307221000	나선가공한 슬리브(스테인레스강의 것에 한한다)	0	K	
7307229000	기타	8	A	
7307230000	바트용접용 연결구	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7307290000	기타	8	A	
7307910000	플랜지	8	A	
7307921000	나선가공한 슬리브(철강제의 것에 한한다)	0	K	
7307929000	기타	8	A	
7307930000	바트용접용 연결구	8	A	
7307990000	기타	8	A	
7308100000	다리와 교량	0	K	
7308200000	탑과 격자주	8	A	
7308300000	문·창 및 이들의 틀과 문지방	8	A	
7308400000	비계·차단기·지주 또는 굉도받침에 사용되는 기구	8	A	
7308901000	수문	0	K	
7308909000	기타	0	K	
7309000000	각종 재료용의 철강제 저장조·탱크·통 및 이와 유사한 용기(압축 또는 액화가스용의 것을 제외하며, 기계장치나 가열 또는 냉각장치를 갖추지 아니한 것으로서 용적이 300리터를 초과하는 것에 한하고, 내장 또는 열절연을 한 것인지의 여부를 불문한다)	8	A	
7310100000	용적 50리터이상의 것	8	A	
7310210000	납땜 또는 크림핑으로 봉합되는 통	8	A	
7310290000	기타	8	A	
7311001000	용적 30리터이하의 것	8	A	
7311002000	용적 30리터초과 100리터이하의 것	8	A	
7311003000	용적100리터초과의 것	8	A	
7312101011	연결구류 부착한 것	0	K	
7312101019	기타	0	K	
7312101091	연결구류 부착한 것	0	K	
7312101092	스틸타이어 코드	0	K	
7312101099	기타	0	K	
7312102011	연결구류 부착한 것	0	K	
7312102019	기타	0	K	
7312102091	연결구류 부착한 것	0	K	
7312102092	스틸타이어 코드	0	K	
7312102099	기타	0	K	
7312900000	기타	0	K	
7313001000	유자선	0	K	
7313009000	기타	0	K	
7314120000	기계용 엔드리스 밴드(스테인레스강제의 것에 한한다)	0	K	
7314130000	기타 기계용 엔드리스 밴드	0	K	
7314140000	기타 직조한 클로드(스테인레스 강제의 것에 한한다)	0	K	
7314190000	기타	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7314200000	그릴·망 및 울타리(접점을 용접한 것으로 선의 횡단면의 최대치수가 3밀리미터이상이고 매쉬의 크기가 100제곱센티미터이상의 것)	0	K	
7314310000	아연으로 도금 또는 도포한 것	0	K	
7314390000	기타	0	K	
7314410000	아연으로 도금 또는 도포한 것	0	K	
7314420000	프라스틱으로 도포한 것	0	K	
7314490000	기타	0	K	
7314500000	익스팬디드메탈	0	K	
7315110000	롤러 체인	8	A	
7315120000	기타 체인	8	A	
7315190000	부분품	8	A	
7315200000	스키드 체인	8	A	
7315810000	스터드링크	8	A	
7315820000	기타(용접한 링크의 것)	8	A	
7315890000	기타	8	A	
7315900000	기타 부분품	8	A	
7316001000	닻	8	C	
7316002000	부분품	8	A	
7317001011	도금·도포 또는 페인트한 것	0	K	
7317001019	기타	0	K	
7317001021	도금·도포 또는 페인트한 것	0	K	
7317001029	기타	0	K	
7317002000	압정	0	K	
7317003000	제도용 및 사무용 핀	0	K	
7317004000	파형 못	0	K	
7317005000	스테이플	0	K	
7317009000	기타	0	K	
7318110000	코치스크루	8	A	
7318120000	기타 목재용 스크루	8	A	
7318130000	스크루후크와 스크루링	8	A	
7318140000	셀프탭핑 스크루	8	A	
7318151000	머신스크루	8	C	
7318152000	볼 트	8	A	
7318153000	볼트와 너트(세트로 된 것)	8	A	
7318159000	기타	8	C	
7318160000	너트	8	A	
7318190000	기타	8	A	
7318210000	스프링와셔와 기타 록와셔	8	A	
7318220000	기타 와셔	8	A	
7318230000	리벳	8	C	
7318240000	코터와 코터핀	8	A	
7318290000	기타	8	C	
7319101000	수봉침	8	A	
7319102000	수편침	8	A	
7319109000	기타	8	A	
7319200000	안전핀	8	A	
7319300000	기타 핀	8	C	
7319900000	기타	8	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7320101000	자동차용 판상 스프링	8	A	
7320102000	기관차 및 철도 차량용 판상스프링	8	A	
7320109000	기타	8	C	
7320201000	자동차용의 것	8	A	
7320202000	충격 흡수용의 것	8	A	
7320203000	철도차량 연계완충기용의 것	8	A	
7320204000	가구용의 것	8	A	
7320209000	기타	8	A	
7320901000	평나선형 스프링	8	A	
7320909000	기타 스프링	8	C	
7321110000	가스연료용의 것 또는 가스와 기타 연료겸용의 것	8	A	
7321120000	액체연료용의 것	8	A	
7321130000	고체연료의 것	8	A	
7321810000	가스연료겸용의 것 또는 가스와 기타 연료겸용의 것	8	A	
7321820000	액체연료용의 것	8	A	
7321830000	고체연료용의 것	8	A	
7321900000	부분품	8	A	
7322111000	방열기	8	A	
7322112000	부분품	8	A	
7322191000	방열기	8	A	
7322192000	부분품	8	C	
7322901000	가. 태양열 집열기와 그 부분품	8	A	
7322909010	공기가열기	8	A	
7322909020	온풍배분기	8	A	
7322909030	부분품	8	C	
7323100000	철강의 울, 용기세정용구 또는 폴리싱 패드·글러브 및 이와 유사한 것	8	A	
7323910000	주철제의 것으로 법랑제가 아닌 것	8	A	
7323920000	주철제의 것으로 법랑제의 것	8	A	
7323930000	스테인레스강의 것	8	A	
7323940000	철강(주철제외)제의 것으로 법랑제의 것	8	A	
7323990000	기타	8	A	
7324101000	설겆이통	8	A	
7324102000	세면대	8	A	
7324210000	주철제의 것(법랑제의 것인지의 여부를 불문한다)	8	A	
7324291000	스테인레스강제의 것	8	A	
7324299000	기타	8	A	
7324901000	화장용세트	8	A	
7324908000	기타	8	A	
7324909000	부분품	8	A	
7325100000	비가단주철제의 것	8	A	
7325910000	분쇄기용의 그라인딩볼 및 이와 유사한 물품	8	A	
7325991000	주철제의 것	8	A	
7325992000	주강제의 것	8	A	
7325993000	합금강제의 것	8	A	
7325999000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7326110000	분쇄기용의 그라인딩볼 이와 유사한 물품	8	A	
7326190000	기타	8	A	
7326200000	철강선제의 제품	8	A	
7326901000	방직기계용 보빈	8	A	
7326909000	기타	8	A	
7401100000	1. 동의 매트	0	K	
7401200000	2. 시멘트동(침전동)	0	K	
7402001000	정제하지 아니한 동	0	K	
7402002000	동 양극	0	K	
7403110000	음극과 음극의 형재	5	A	
7403120000	와이어바	5	A	
7403130000	빌레트	5	A	
7403191000	슬랩	5	A	
7403192000	잉곳	5	A	
7403199000	기타	5	A	
7403210000	동-아연의 합금(황동)	5	A	
7403220000	동-주석의 합금(청동)	5	A	
7403231000	동-니켈의 합금(백동)	5	A	
7403232000	동-니켈-아연의 합금(양백)	5	A	
7403290000	기타 동의 합금(제7405호의 마스터얼로이는 제외한다)	5	A	
7404000000	동의 웨이스트와 스크랩	0	K	
7405000000	동의 마스터얼로이	5	A	
7406100000	비층상조직의 분	8	A	
7406201000	층상조직의 분	8	A	
7406202000	플레이크	8	A	
7407100000	정제한 동의 것	8	A	
7407210000	동-아연 합금의 것(황동)	8	A	
7407221000	동-니켈 합금의 것(백동)	8	A	
7407222000	동-니켈-아연 합금의 것(양백)	8	A	
7407291000	동-주석 합금의 것(청동)	8	A	
7407299000	기타	8	A	
7408110000	횡단면의 최대치수가 6밀리미터를 초과하는 것	8	A	
7408190000	기타	8	A	
7408210000	동-아연 합금의 것(황동)	8	A	
7408221000	동-니켈 합금의 것(백동)	8	A	
7408222000	동-니켈-아연 합금의 것(양백)	8	A	
7408291000	동-주석 합금의 것(청동)	8	A	
7408299000	기타	8	A	
7409111000	(1) 반도체 제조용의 것	5	A	
7409119000	(2) 기타	8	A	
7409191000	(1) 반도체 제조용의 것	5	A	
7409199000	(2) 기타	8	A	
7409211000	(1) 반도체 제조용의 것	5	A	
7409219000	(2) 기타	8	A	
7409291000	(1)반도체 제조용의 것	5	A	
7409299000	(2) 기타	8	A	
7409311000	(1)반도체 제조용의 것	5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7409319000	(2)기타	8	A	
7409391000	(1)반도체 제조용의 것	5	A	
7409399000	(2)기타	8	A	
7409401010	(1)반도체 제조용의 것	5	A	
7409401090	(2)기타	8	A	
7409402010	(1)반도체 제조용의 것	5	A	
7409402090	(2)기타	8	A	
7409901000	가. 반도체 제조용의 것	5	D	
7409909000	나. 기타	8	A	
7410110000	정제한 동의 것	8	A	
7410120000	동합금의 것	8	A	
7410211000	인쇄회로판 제조에 적합한 형상의 것	8	A	
7410219000	기타	8	A	
7410221000	인쇄회로판 제조에 적합한 형상의 것	8	A	
7410229000	기타	8	A	
7411100000	정제한 동제의 것	8	C	
7411210000	동-아연 합금제의 것(황동)	8	A	
7411221000	동-니켈 합금제의 것(백동)	8	A	
7411222000	동-니켈-아연 합금제의 것(양백)	8	A	
7411291000	동-주석 합금제의 것(청동)	8	A	
7411299000	기타	8	A	
7412100000	정제한 동제의 것	3	A	
7412200000	동 합금제의 것	3	A	
7413000000	동제의 연선·케이블·엮은 밴드 및 이와 유사한 것(전기 절연한 것을 제외한다)	3	A	
7414200000	클로드	8	A	
7414900000	기타	8	A	
7415101000	귀금속을 도금·피복 또는 도포한 것	8	A	
7415109000	기타	8	A	
7415210000	와셔(스프링와셔를 포함한다)	8	A	
7415290000	기타	8	A	
7415330000	스크루, 볼트와 너트	8	A	
7415390000	기타	8	A	
7416000000	동제의 스프링	8	A	
7417001000	1. 태양열 집열기와 이들의 부분품	5	A	
7417009010	난로	8	A	
7417009040	알콜 및 압력 스토브·캠핑 스토브, 여행스토브 및 판가온기	8	A	
7417009080	기타	8	A	
7417009090	부분품	8	A	
7418110000	욕기세정용구와 세정 또는 폴리싱패드·글러브 및 이와 유사한 것	8	A	
7418191000	식탁용품·주방용품	8	A	
7418192000	기타 가정용물품	8	A	
7418199000	부분품	8	A	
7418201000	위생용품	8	C	
7418202000	부분품	8	A	
7419101000	체인	8	A	
7419102000	부분품	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7419910000	주조·주형·압착 또는 단조된 것(이들보다 더 가공하지 아니한 것에 한한다)	0	K	
7419990000	기타	8	A	
7501100000	1. 니켈의 매트	1	A	
7501201010	(1) 니켈의 함유량이 전중량의 100분의 88이상의 것	2	A	
7501201090	(2) 기타	1	A	
7501209010	(1) 니켈의 함유량이 전중량의 100분의 88이상의 것	2	A	
7501209090	(2) 기타	1	A	
7502101000	옴극	3	A	
7502109000	기타	3	A	
7502200000	니켈 합금	3	C	
7503000000	니켈의 웨이스트와 스크랩	1	A	
7504001000	분	5	A	
7504002000	플레이크	5	A	
7505110000	합금하지 아니한 니켈의 것	5	A	
7505120000	니켈 합금의 것	5	A	
7505210000	합금하지 아니한 니켈의 것	5	A	
7505220000	니켈 합금의 것	5	A	
7506101000	판·쉬트 및 대	5	A	
7506102000	박	5	A	
7506201000	판·쉬트 및 대	5	A	
7506202000	박	5	A	
7507110000	합금하지 아니한 니켈제의 것	8	A	
7507120000	니켈 합금제의 것	8	A	
7507200000	관 연결구류	8	A	
7508100000	1. 니켈선제의 클로드·그릴 및 망	8	A	
7508901000	전기도금용 양극	8	A	
7508909000	기타	8	A	
7601100000	1. 합금하지 아니한 알루미늄	3	A	
7601201000	가. 캐스팅 업로이	3	A	
7601202000	나. 빌레트	5	A	
7601209000	다. 기타	3	A	
7602000000	알루미늄의 웨이스트와 스크랩	1	A	
7603100000	비층상조직의 분	8	A	
7603201000	분	8	A	
7603202000	플레이크	8	A	
7604101000	봉	8	A	
7604102010	중공프로파일	8	A	
7604102090	기타	8	A	
7604210000	중공프로파일	8	A	
7604291000	봉	8	D	
7604299000	기타 프로파일	8	A	
7605110000	횡단면의 최대치수가 7밀리미터를 초과하는 것	8	A	
7605190000	기타	8	A	
7605210000	횡단면의 최대치수가 7밀리미터를 초과하는 것	8	A	
7605290000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7606111000	알루미늄의 함유량이 전중량의 100분의 99.99 이상의 것	8	A	
7606119000	기타	8	A	
7606120000	알루미늄 합금의 것	8	C	
7606911000	알루미늄의 함유량이 전 중량의 100분의 99.99 이상의 것	8	A	
7606919000	기타	8	C	
7606920000	알루미늄 합금의 것	8	D	
7607111000	알루미늄의 함유량이 전중량의 100분의 99.99 이상의 것	8	A	
7607119000	기타	8	C	
7607191000	알루미늄의 함유량이 전중량의 100분의 99.99 이상의 것	8	C	
7607199000	기타	8	C	
7607201000	알루미늄의 함유량이 전중량의 100분의 99.99 이상의 것	8	A	
7607209000	기타	8	A	
7608100000	합금하지 않은 알루미늄제의 것	8	A	
7608200000	알루미늄 합금제의 것	8	C	
7609000000	알루미늄제의 관연결구류(예:커플링·엘보우·슬리브)	8	C	
7610100000	문·창 및 이들의 틀과 문지방	8	A	
7610901000	구조물	8	A	
7610908000	기타	8	A	
7610909000	부분품	8	A	
7611000000	각종 재료용의 알루미늄제의 저장조·탱크·통 및 이와 유사한 용기(압축 또는 액화가스용의 것을 제외하며 기계장치나 가열 또는 냉각장치를 갖추지 아니한 것으로서 용적이 300리터를 초과하는 것에 한하며 내장 또는 열절연을 한 것인지의 여부를 불문한다)	8	A	
7612100000	연질의 튜브형 용기	8	A	
7612901000	경질의 튜브형 용기	8	A	
7612909010	용적 1리터미만의 것	8	A	
7612909020	용적 1리터이상 20리터미만의 것	8	C	
7612909030	용적 20리터이상의 것	8	A	
7613001000	압축가스용의 것	8	A	
7613002000	액화가스용의 것	8	A	
7614100000	철강심으로 되어 있는 것	8	A	
7614900000	기타	8	A	
7615110000	가. 용기세정용구와 세정 또는 폴리싱패드·글러브 및 이와 유사한 것	8	A	
7615191000	태양열 집열기와 그 부분품	5	A	
7615192000	식탁용품·주방용품	8	A	
7615193000	기타 가정용물품	8	A	
7615199000	부분품	8	A	
7615201000	위생용품	8	A	
7615202000	부분품	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7616100000	못·압정·스테이플(제8305호의 것은 제외)·스크루·볼트·너트·스크루후크·리벳·코터·코터핀·와셔 및 이와 유사한 물품	8	C	
7616910000	알루미늄선제의 클로드·그릴·망 및 울타리	8	A	
7616991000	보빈	8	A	
7616999010	알루미늄 파우치	8	A	
7616999020	알루미늄 노브	8	A	
7616999090	기타	8	A	
7801101000	연의 함유량이 전중량의 100분의 99.99이상의 것	5	A	
7801109000	기타	5	A	
7801910000	가. 안티모니의 함유량이 중량비로 주된 기타 원소인 것	5	A	
7801991000	(1) 정제하지 아니한 것	2	A	
7801992010	연-주석합금	5	A	
7801992090	기타	5	A	
7802000000	연의 웨이스트와 스크랩	1	A	
7803001000	봉	8	A	
7803002000	프로파일	8	A	
7803003000	선	8	A	
7804111000	쉬트 및 대	8	A	
7804112000	박	8	A	
7804190000	기타	8	A	
7804201000	분	8	A	
7804202000	플레이크	8	A	
7805001000	관	8	A	
7805002000	관연결구류	8	A	
7806001000	연제용기	8	A	
7806002000	전기도금용 양극	8	A	
7806009000	기타	8	A	
7901110000	아연의 함유량이 전중량의 100분의 99.99이상인 것	5	A	
7901120000	아연의 함유량이 전중량의 100분의 99.99미만의 것	5	A	
7901201000	아연-알루미늄합금	5	A	
7901202000	아연-동합금	5	A	
7901209000	기타	5	A	
7902000000	아연의 웨이스트와 스크랩	1	A	
7903100000	아연더스트	8	A	
7903901000	분	8	A	
7903902000	플레이크	8	A	
7904001000	봉	8	A	
7904002000	프로파일	8	A	
7904003000	선	8	A	
7905001000	판·쉬트 및 대	8	A	
7905002000	박	8	A	
7906001000	관	8	A	
7906002000	관연결구류	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
7907001000	아연제의 흡통·지붕덮개·채광 창틀 및 기타의 가공한 건축용 재료	8	A	
7907009010	전기도금용 양극	8	A	
7907009090	기타	8	A	
8001100000	합금하지 않은 주석	3	A	
8001200000	주석 합금	3	A	
8002000000	주석의 웨이스트와 스크랩	1	A	
8003001010	합금하지 아니한 것	8	A	
8003001090	기타	8	A	
8003002010	합금하지 아니한 것	8	A	
8003002090	기타	8	A	
8004000000	주석의 판·쉬트 및 대(두께가 0.2밀리미터를 초과하는 것에 한한다)	8	A	
8005001000	박	8	A	
8005002010	분	8	A	
8005002020	플레이크	8	A	
8006000000	주석제의 관과 관연결구류(예:커플링·엘보우·슬리브)	8	A	
8007001000	전기도금용 양극	8	A	
8007009000	기타	8	A	
8101100000	1. 분	5	A	
8101940000	가. 괴(단순히 소결로 얻어지는 봉을 포함한다)	5	A	
8101951000	봉	8	A	
8101952000	프로파일	8	A	
8101953000	판·쉬트 및 대	8	A	
8101954000	박	8	A	
8101961000	전구 또는 전자관용의 스파이럴 필라멘트	8	A	
8101969000	기타	8	A	
8101970000	라. 웨이스트와 스크랩	1	A	
8101990000	마. 기타	8	A	
8102100000	1. 분	5	A	
8102940000	가. 괴(단순히 소결로 얻어지는 봉을 포함한다)	5	A	
8102951000	봉	8	A	
8102952000	프로파일	8	A	
8102953000	판·쉬트 및 대	8	A	
8102954000	박	8	A	
8102961000	전구 또는 전자관용의 스파이럴 필라멘트	8	A	
8102969000	기타	8	A	
8102970000	라. 웨이스트와 스크랩	1	A	
8102990000	마. 기타	8	A	
8103201000	괴	3	A	
8103202000	분	3	A	
8103300000	2. 웨이스트와 스크랩	1	A	
8103900000	3. 기타	8	A	
8104110000	마그네슘의 함유량이 전중량의 100분의 99.8이상인 것	5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8104190000	기타	5	A	
8104200000	2. 웨이스트와 스크랩	1	A	
8104301000	줄밥·연삭설 및 입	8	A	
8104302000	분	8	A	
8104901000	봉	8	A	
8104909000	기타	8	A	
8105201000	괴	3	A	
8105202000	코발트매트와 코발트 제련의 기타 중간 생산물	3	A	
8105203000	분	3	A	
8105300000	웨이스트와 스크랩	3	A	
8105900000	기타	3	A	
8106001010	괴	5	A	
8106001020	웨이스트와 스크랩	5	A	
8106001030	분	5	A	
8106009000	기타	5	A	
8107201000	괴	5	A	
8107202000	분	5	A	
8107300000	웨이스트와 스크랩	5	A	
8107900000	기타	5	A	
8108201000	괴	5	A	
8108202000	분	5	A	
8108300000	2. 웨이스트와 스크랩	5	A	
8108901000	판과 대	8	A	
8108902000	관	8	A	
8108909000	기타	8	C	
8109201000	괴	5	A	
8109202000	분	5	A	
8109300000	2. 웨이스트와 스크랩	5	A	
8109901010	관	0	K	
8109901020	판, 쉬트 및 대	0	K	
8109901030	봉	0	K	
8109901090	기타	0	K	
8109909000	나. 기타	5	A	
8110100000	안티모니의 괴, 분	3	A	
8110200000	웨이스트와 스크랩	3	A	
8110900000	기타	3	A	
8111000000	망간과 그 제품(웨이스트와 스크랩을 포함한다)	5	A	
8112120000	괴, 분	5	A	
8112130000	웨이스트와 스크랩	5	A	
8112190000	기타	5	A	
8112210000	괴, 분	5	A	
8112220000	웨이스트와 스크랩	5	A	
8112290000	기타	5	A	
8112300000	3. 게르마늄	5	A	
8112400000	4. 바나듐	5	A	
8112510000	괴, 분	5	A	
8112520000	웨이스트와 스크랩	5	A	
8112590000	기타	5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8112920000	괴, 웨이스트와 스크랩, 분	5	A	
8112990000	기타	5	A	
8113000000	서메트와 그 제품(웨이스트와 스크랩을 포함한다)	5	A	
8201100000	가래 및 삽	8	A	
8201200000	포크	8	A	
8201300000	곡괭이·괭이와 쇠스랑	8	A	
8201400000	도끼·빕후크 및 이와 유사한 절단용 도구	8	A	
8201500000	전정가위와 이와 유사한 한손용 전정가위(가금용 가위를 포함한다)	8	A	
8201600000	울타리전단기·양손용 전지가위 및 이와 유사한 양손용 전지가위	8	A	
8201901000	낫	8	A	
8201902000	초절기	8	A	
8201903000	제재용 쐐기	8	A	
8201909000	기타	8	A	
8202101000	목재용의 것	8	A	
8202102000	금속용의 것	8	A	
8202109000	기타	8	A	
8202200000	밴드소의 것	8	A	
8202310000	작용하는 부분이 강제의 것	8	A	
8202391000	작용하는 부분이 텅스텐 카바이드제의 것	8	A	
8202392000	작용하는 부분이 다이아몬드제의 것	8	C	
8202393000	작용하는 부분이 기타 재료제의 것	8	A	
8202399000	부분품	8	A	
8202400000	체인소의 날	8	A	
8202911000	해크소의 날	8	A	
8202919000	기타	8	A	
8202990000	기타	8	C	
8203101000	톱날용의 것	8	A	
8203109000	기타	8	A	
8203201000	플라이어(절단용 플라이어를 포함한다)	8	D	
8203202000	집게	8	A	
8203203000	핀셋	8	A	
8203204000	못뽑기	8	A	
8203209000	기타	8	A	
8203300000	금속 절단용의 가위와 유사한 공구	8	C	
8203401000	파이프커터	8	A	
8203402000	볼트크로퍼 및 클리퍼	8	A	
8203403000	천공펀치	8	A	
8203409000	기타	8	C	
8204110000	조정할 수 없는 것	8	A	
8204120000	조정할 수 있는 것	8	A	
8204200000	호환성 스패너 소켓(손잡이가 있는 것인지의 여부를 불문한다)	8	A	
8205101000	드릴링용의 것	8	A	
8205102000	드레딩용의 것	8	A	
8205103000	탭핑용의 것	8	A	
8205109000	기타	8	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8205200000	햄머와 슬레즈햄머	8	A	
8205300000	목재가공용의 대패·끌·둥근끌과 이와 유사한 절단공구	8	C	
8205400000	스크루드라이버	8	A	
8205510000	가정용공구	8	A	
8205591000	유리가공용 다이아몬드공구	8	A	
8205592000	땜인두	8	A	
8205593000	그리스 건	8	A	
8205595000	광산용과 토목공사용 공구	8	A	
8205596000	미장 및 도장용 공구	8	A	
8205597000	시계제조용 공구	8	A	
8205599000	기타	8	C	
8205600000	블로우램프	8	A	
8205701000	바이스	8	A	
8205702000	클램프	8	C	
8205709000	기타	8	C	
8205801000	앤빌	8	C	
8205802000	가반식단야로	8	A	
8205803000	프레임을 갖춘 수동식 또는 족답식 그라인딩휠	8	C	
8205809000	기타	8	A	
8205900000	앞의 각소호에 해당하는 둘이상 물품의 세트	8	A	
8206000000	제8202호 내지 제8205호에 해당하는 둘이상의 공구가 소매용으로 세트가 되어 있는 것	8	C	
8207130000	작용하는 부분이 서메트제의 것	8	A	
8207191000	작용하는 부분이 기타 재료제의 것	8	C	
8207199000	부분품	8	A	
8207201000	인발용의 것	8	A	
8207202000	압출용의 것	8	A	
8207301000	프레싱용의 것	8	A	
8207302000	스탬핑용의 것	8	A	
8207303000	펀칭용의 것	8	A	
8207309000	기타	8	A	
8207401000	탭핑용의 것	8	A	
8207402000	드레딩용의 것	8	A	
8207409000	기타	8	A	
8207501010	고속도강제의 것	8	A	
8207501090	기타	8	D	
8207502000	브레이스비트	8	A	
8207509000	기타	8	A	
8207601000	리머	8	C	
8207602000	랩	8	A	
8207603000	브로치	8	A	
8207609000	기타	8	A	
8207701000	기어커터	8	A	
8207702000	밀링커터	8	A	
8207703000	기어커팅 호브	8	A	
8207704000	로타리파일	8	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8207709000	기타	8	A	
8207801000	선반용 공구	8	A	
8207809000	기타	8	A	
8207901000	다이아몬드 공구	8	C	
8207909000	기타	8	C	
8208100000	금속 가공용의 것	8	A	
8208200000	목재 가공용의 것	8	A	
8208300000	주방용 기구 또는 식품공업에 사용되는 기계용의 것	8	A	
8208400000	농업·원예 또는 임업용기계의 것	8	A	
8208900000	기타	8	A	
8209001010	텅스텐 카바이드제의 것으로 감마코팅 처리된 것	8	D	
8209001040	서메트제의 것	8	A	
8209001090	기타	8	A	
8209002010	텅스텐 카바이드제의 것	8	C	
8209002040	서메트제의 것	8	A	
8209002090	기타	8	A	
8210001000	분쇄기 및 마쇄기	8	A	
8210002000	추출기 및 압착기	8	A	
8210003000	비터 및 믹서	8	A	
8210004000	세절기 및 커터	8	A	
8210005000	오프너·코르커 및 실러	8	A	
8210008000	기타 가정용 식품가공기기	8	A	
8210009000	부분품	8	A	
8211100000	위 물품이 조합된 세트	8	A	
8211910000	칼날이 고정된 식탁용 칼	8	A	
8211920000	칼날이 고정된 기타의 칼	8	A	
8211930000	칼날이 고정된 것 이외의 칼	8	A	
8211940000	칼날	8	A	
8211950000	비금속제의 손잡이	8	A	
8212100000	면도기	8	D	
8212200000	안전면도날(면도날의 반제품으로서 대상인 것을 포함한다)	8	D	
8212900000	기타의 부분품	8	A	
8213001000	가정용 또는 사무용 가위	8	A	
8213002010	재단용의 것	8	A	
8213002020	이발용의 것	8	A	
8213002090	기타	8	A	
8213003000	매니큐어용 가위	8	A	
8213004000	가위날	8	A	
8213009000	기타	8	A	
8214101000	연필깎기	8	A	
8214109000	기타	8	A	
8214200000	매니큐어 또는 페디큐어세트와 용구(손톱줄을 포함한다)	8	A	
8214901000	조발기	8	A	
8214902000	정육점 또는 주방용 칼붙이와 초퍼 및 민싱용 칼	8	A	
8214909000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8215100000	위 물품이 조합된 세트(최소한 1가지는 귀금속으로 도금된 것에 한한다)	8	A	
8215200000	위 물품이 조합된 기타의 세트	8	A	
8215911000	스푼	8	A	
8215912000	포크	8	A	
8215913000	국자와 스킴머	8	A	
8215914000	생선용칼과 버터용칼	8	A	
8215915000	각종 집게	8	A	
8215919000	기타	8	A	
8215991000	스푼	8	A	
8215992000	포크	8	A	
8215993000	국자와 스킴머	8	A	
8215994000	생선용칼과 버터용칼	8	A	
8215995000	각종집게	8	A	
8215999000	기타	8	A	
8301100000	자물쇠	8	A	
8301200000	모터차량에 사용되는 자물쇠	8	A	
8301300000	가구에 사용되는 자물쇠	8	A	
8301401000	도아 록	8	A	
8301409000	기타	8	A	
8301500000	유금과 유금이 붙은 프레임으로 자물쇠가 결합된 것	8	A	
8301600000	부분품	8	A	
8301700000	별도로 제시되는 열쇠	8	A	
8302100000	경첩	8	C	
8302200000	카스터	8	A	
8302300000	모터차량용에 적합한 기타의 장착구·부착구 및 이와 유사한 물품	8	A	
8302411000	문 또는 창에 적합한 것	8	A	
8302419000	기타	8	A	
8302420000	기타(가구용에 적합한 것)	8	A	
8302491000	트렁크·슈트케이스 또는 이와 유사한 여행용구에 적합한 것	8	A	
8302499000	기타	8	A	
8302500000	모자걸이·브래킷과 이와 유사한 부착구	8	A	
8302600000	자동도어 폐지기	8	A	
8303001000	금고	8	A	
8303009000	기타	8	A	
8304000000	비금속제의 서류정리함·카드인덱스함·페이퍼트레이·펜이퍼레스트·펜트레이·사무실용 스탬프스탠드 및 이와 유사한 사무실용 또는 책상용 비품(제9403호에 해당하는 사무실용 가구를 제외한다)	8	A	
8305100000	서류철용 피팅	8	A	
8305200000	대상의 스테이플	8	A	
8305900000	기타(부분품을 포함한다)	8	A	
8306100000	1. 벨·징 및 이와 유사한 것	8	A	
8306210000	귀금속으로 도금된 것	8	A	
8306290000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8306301000	사진틀·그림틀 또는 이와 유사한 틀	8	A	
8306302000	비금속제의 거울	8	A	
8307100000	철강제의 것	8	A	
8307900000	기타 비금속제의 것	8	A	
8308101000	후크	8	A	
8308102000	아이 및 아이렛	8	A	
8308200000	관리벳 또는 2고(股)리벳	8	A	
8308901000	유금 및 유금이 붙은 프레임	8	A	
8308902000	버클 및 버클유금	8	A	
8308903000	구슬	8	A	
8308904000	스팽글	8	A	
8308909000	기타	8	A	
8309100000	크라운코르크	8	A	
8309901000	캔뚜껑(E.O.E)	8	A	
8309909000	기타	8	A	
8310000000	비금속제의 사인판·명판·주소판 및 이와 유사한 판·숫자·문자 및 기타의 표지판(제9405호의 것을 제외한다)	8	A	
8311101000	가. 반도체 제조용의 것	8	A	
8311109000	나. 기타	8	A	
8311201000	가. 반도체 제조용의 것	8	A	
8311209000	나. 기타	8	A	
8311301000	가. 반도체 제조용의 것	8	A	
8311309010	납-주석 합금의 땜납	8	A	
8311309090	기타	8	A	
8311901000	가. 반도체 제조용의 것	8	A	
8311909000	나. 기타	8	A	
8401100000	1. 원자로	0	K	
8401200000	2. 동위원소 분리용의 기기와 그 부분품	0	K	
8401300000	3. 방사선을 조사하지 아니한 연료체(카트리지)	0	K	
8401400000	4. 원자로의 부분품	0	K	
8402110000	증기발생량 시간당 45톤 초과의 수관보일러	8	C	
8402120000	증기발생량 시간당 45톤 이하의 수관보일러	8	A	
8402191000	열매체보일러	8	A	
8402199000	기타	8	A	
8402200000	과열수보일러	8	A	
8402901000	증기발생보일러의 것	8	A	
8402902000	과열수보일러의 것	8	A	
8403101000	유류사용의 것	8	A	
8403102000	석탄사용의 것	8	A	
8403103000	가스사용의 것	8	A	
8403109000	기타	8	A	
8403900000	부분품	8	A	
8404101000	연료절약기	8	A	
8404102000	과열기	8	A	
8404103000	그을음제거기	8	A	
8404104000	가스회수기	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8404109000	기타	8	A	
8404200000	증기원동기용의 응축기	8	A	
8404901000	보일러용의 응축기의 것	8	A	
8404902000	증기원동기용의 응축기의 것	8	A	
8404909000	기타	8	A	
8405101000	발생로가스발생기	8	A	
8405102000	수성가스발생기	8	C	
8405103000	아세틸렌가스발생기	8	A	
8405104000	산소발생기	8	C	
8405109000	기타	8	A	
8405901000	발생로가스발생기의 것	8	A	
8405902000	수성가스발생기의 것	8	A	
8405903000	아세틸렌가스발생기의 것	8	A	
8405904000	산소발생기의 것	8	A	
8405909000	기타	8	A	
8406103000	출력 2메가와트초과의 것	5	A	
8406109000	기타	5	A	
8406811000	출력 40메가와트초과 100메가와트 이하의 것	5	A	
8406812000	출력 100메가와트초과 300메가와트 이하의 것	5	A	
8406813000	출력 300메가와트초과의 것	5	D	
8406820000	출력 40메가와트이하의 것	5	A	
8406901000	선박추진용 증기터빈의 것	8	C	
8406909000	기타	8	C	
8407100000	1. 항공기용 엔진	0	K	
8407210000	아웃보오드 모터	8	C	
8407290000	기타	8	C	
8407311000	모터사이클의 것	8	A	
8407319000	기타	8	A	
8407321000	모터사이클의 것	8	A	
8407329000	기타	8	A	
8407331000	모터사이클의 것	8	A	
8407339000	기타	8	A	
8407341000	모터사이클의 것	8	A	
8407349000	기타	8	A	
8407901000	철도차량용의 것	0	K	
8407909000	기타	8	A	
8408101000	출력 300킬로와트이하의 것	8	D	
8408102000	출력 300킬로와트초과 2,000킬로와트이하의 것	8	G	
8408103000	출력 2,000킬로와트초과의 것	8	C	
8408201000	실린더용량 1,000시이시이 이하의 것	8	A	
8408202000	실린더용량 1,000시이시이 초과 2,000시이시이 이하의 것	8	A	
8408203000	실린더용량 2,000시이시이 초과 4,000시이시이이하의 것	8	A	
8408204000	실린더용량 4,000시이시이 초과 10,000시이시이이하의 것	8	A	
8408205000	실린더용량 10,000시이시이 초과의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8408901010	철도용기관차의 내연기관	0	K	
8408901090	기타	5	A	
8408909010	(1) 선박용의 내연기관	8	C	
8408909021	(가) 400킬로와트 이상 출력의 발전기용의 것[분당 회전수(rpm)가 1,500 또는 1,800rpm인 것에 한한다)	4	A	
8408909029	(나) 기타	8	A	
8408909030	(다) 제8429호용의 내연기관	8	A	
8408909090	(3) 기타	8	A	
8409100000	1. 항공기 엔진용의 것	5	A	
8409911000	제87류의 차량용의 것	8	A	
8409912000	아웃보우트 모터의 것	8	C	
8409919000	기타	8	A	
8409991000	(1) 철도차량용의 것	5	A	
8409992000	(2) 제87류의 차량용의 것	8	A	
8409993010	300킬로와트이하 내연기관의 것	8	A	
8409993020	300킬로와트 초과 2,000킬로와트이하의 내연기관의 것	8	C	
8409993030	2,000킬로와트초과 내연기관의 것	8	G	
8409999010	(가) 발전용의 것	8	G	
8409999090	(나) 기타	8	C	
8410111000	수력터어빈	0	K	
8410119000	기타	8	G	
8410120000	동력 1,000킬로와트초과, 10,000킬로와트이하의 것	0	K	
8410130000	동력 10,000킬로와트초과의 것	0	K	
8410901010	수력터빈의 것	0	K	
8410901090	기타	8	A	
8410909010	수력터빈의 것	0	K	
8410909090	기타	8	A	
8411111000	(1) 항공기용의 것	3	A	
8411119010	선박용의 것	8	A	
8411119090	기타	8	A	
8411121000	(1) 항공기용의 것	3	A	
8411129010	선박용의 것	8	A	
8411129090	기타	8	A	
8411211000	(1) 항공기용의 것	3	A	
8411219010	선박용의 것	8	A	
8411219090	기타	8	A	
8411221000	(1) 항공기용의 것	3	A	
8411229010	선박용의 것	8	C	
8411229090	기타	8	A	
8411811000	(1) 항공기용의 것	3	A	
8411819010	선박용의 것	8	C	
8411819090	기타	8	A	
8411821000	(1) 항공기용의 것	3	A	
8411829010	선박용의 것	8	C	
8411829090	기타	8	C	
8411911000	(1) 항공기용의 것	3	A	
8411919000	(2) 기타	8	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8411991000	(1) 항공기용의 것	3	A	
8411999000	(2) 기타	8	C	
8412101010	램제트 및 펄스제트 엔진	5	A	
8412101090	기타	5	A	
8412109000	나. 기타	8	A	
8412211000	액압실린더	8	A	
8412219000	기타	8	A	
8412290000	기타	8	A	
8412310000	리니어 액팅식의 것(실린더)	8	A	
8412390000	기타	8	A	
8412800000	4. 기타	8	C	
8412901010	램제트 및 펄스제트 엔진의 것	5	A	
8412901090	기타	5	A	
8412902000	나. 수력엔진의 것	0	K	
8412909000	다. 기타	8	A	
8413110000	연료 또는 윤활유급유용의 펌프(주유소나 정비소에서 사용하는 형태의 것에 한한다)	8	A	
8413190000	기타	8	G	
8413200000	수지식 펌프(제8413.11호 또는 제8413.19호의 것을 제외한다)	8	A	
8413301000	항공기의 것	8	A	
8413302000	철도용 기관차의 것	8	C	
8413303000	선박의 것	8	D	
8413304000	제87류에 해당하는 차량의 것	8	A	
8413309000	기타	8	A	
8413400000	콘크리트 펌프	8	A	
8413504000	수영장용 펌프	8	A	
8413509010	플런저펌프	8	A	
8413509020	피스톤펌프	8	A	
8413509030	다이아프램펌프	8	A	
8413509090	기타	8	A	
8413604000	수영장용 펌프	8	A	
8413609010	기어펌프	8	A	
8413609020	베인펌프	8	A	
8413609030	스크류펌프	8	A	
8413609090	기타	8	A	
8413703000	수영장용 펌프	8	A	
8413709010	터빈펌프	8	A	
8413709020	볼류트 펌프	8	A	
8413709090	기타	8	C	
8413811000	수영장용 펌프	8	A	
8413819000	기타	8	C	
8413820000	액체엘리베이터	8	C	
8413911000	급유용 펌프의 것	8	C	
8413912000	내연기관의 것	8	C	
8413913000	왕복펌프의 것	8	C	
8413914000	원심펌프의 것	8	C	
8413915000	로타리펌프의 것	8	C	
8413919000	기타	8	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8413920000	액체 엘리베이터의 것	8	A	
8414101000	가. 항공기용의 것	8	A	
8414109010	(1) 반도체 제조용 기기의 것[도달진공도가9×10-³토르(Torr)미만인 것을 제외한다]	3	A	
8414109090	(2) 기타	8	C	
8414200000	2. 손 또는 발작동식의 기체펌프	8	A	
8414301000	사용동력 11킬로와트미만의 것	8	A	
8414302000	사용동력 11킬로와트이상의 것	8	C	
8414400000	4. 에인용의 바퀴달린 샤시위에 장착된 기체압축기	8	C	
8414511000	항공기용의 것	8	A	
8414519000	기타	8	A	
8414591000	항공기용의 것	8	A	
8414599000	기타	8	C	
8414601000	항공기용의 것	8	A	
8414609000	기타	8	A	
8414801000	후드(수평면의 최대길이 120센티미터를 초과하는 것)	8	A	
8414809110	항공기용의 것	8	A	
8414809190	기타	8	C	
8414809210	사용동력 74.6킬로와트미만의 것	8	A	
8414809220	사용동력 74.6킬로와트이상 373킬로와트미만의 것	8	C	
8414809230	사용동력 373킬로와트이상의 것	8	C	
8414809900	기타	8	C	
8414901000	팬과 후드의 것	8	A	
8414909010	냉장 또는 냉동설비용의 압축기의 것	8	A	
8414909020	기체합축기의 것(냉장 또는 냉동설비용의 것을 제외한다)	8	C	
8414909090	기타	8	C	
8415101011	사용동력 11킬로와트미만의 것	8	A	
8415101012	사용동력 11킬로와트이상의 것	8	A	
8415101021	사용동력 11킬로와트미만의 것	8	A	
8415101022	사용동력 11킬로와트이상의 것	8	A	
8415102010	사용동력 11킬로와트미만의 것	8	A	
8415102020	사용동력 11킬로와트이상의 것	8	A	
8415200000	2. 자동차용의 것(탑승자용의 것에 한한다)	8	A	
8415810000	냉장유니트와 냉 · 열순환 반전용 밸브를 결합한 것(반전가능 열펌프를 포함한다)	8	A	
8415820000	기타(냉장유니트를 결합한 것에 한한다)	8	C	
8415830000	냉장유니트를 결합하지 아니한 것	8	G	
8415900000	4. 부분품	8	A	
8416101000	시간당 최대연료소비량이 200리터 이하의 것	8	C	
8416102000	시간당 최대연료소비량이 200리터를 초과하고, 1,500리터미만의 것	8	A	
8416103000	시간당 최대연료소비량이 1,500리터이상의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8416201000	분쇄한 고체연료용의 것	8	A	
8416202000	기체연료용의 것	8	G	
8416209000	기타	8	G	
8416300000	기계식 스토커(이들의 기계식 화격자·기계식 회배출기 및 이와 유사한 기기를 포함한다)	8	A	
8416901000	노용 버어너의 것	8	G	
8416909000	기타	8	G	
8417101010	철광석용의 것	8	A	
8417101090	기타	8	A	
8417102010	철강용의 것	8	A	
8417102090	기타	8	C	
8417200000	베이커리용 오븐(비스켓용의 오븐을 포함한다)	8	A	
8417801010	시멘트용의 것	8	A	
8417801020	유리용의 것	8	A	
8417801030	도자기용의 것	8	A	
8417801090	기타	8	C	
8417802000	이화학용의 것	8	C	
8417809000	기타	8	C	
8417900000	부분품	8	A	
8418101010	용량 200리터이하의 것	8	A	
8418101020	용량 200리터초과 400리터이하의 것	8	A	
8418101030	용량 400리터초과의 것	8	A	
8418109000	나. 기타	8	A	
8418211000	용량 200리터미만의 것	8	A	
8418212000	용량 200리터이상 400리터미만의 것	8	A	
8418213000	용량 400리터이상의 것	8	A	
8418220000	흡수식의 것(전기식의 것에 한한다)	8	A	
8418290000	기타	8	A	
8418300000	3. 체스트형의 냉동고(용량 800리터이하의 것)	8	A	
8418400000	4. 직립형 냉동고(용량 900리터이하의 것)	8	C	
8418501000	쇼우케이스	8	A	
8418509000	기타	8	C	
8418610000	압축식 유니트(열교환식 응축기를 갖춘 것에 한한다)	8	C	
8418691000	혈액 저장용 냉장고	8	C	
8418692010	아이스크림 제조기	8	A	
8418692020	아이스큐버	8	A	
8418692030	냉수기	8	A	
8418692090	기타	8	A	
8418693000	열펌프	8	A	
8418910000	냉장 또는 냉동기구를 넣을 수 있도록 설계 제작된 가구	8	A	
8418991000	가정형 냉장고의 것	8	A	
8418999000	기타	8	C	
8419110000	가스식의 즉시식 물가열기	8	A	
8419190000	기타	8	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8419200000	2. 의료용 또는 이화학용의 살균기	0	K	
8419310000	가. 농산물용의 것	8	C	
8419320000	나. 목재·제지용 펄프·지 또는 판지용의 것	8	A	
8419391000	(1) 반도체 제조용 기기의 스핀 드라이어	3	A	
8419399000	(2) 기타	8	G	
8419400000	4. 증류기 또는 정류기	8	C	
8419501000	항공기용의 것	8	A	
8419509000	기타	8	A	
8419600000	6. 기체 액화용의 기기	8	A	
8419810000	가. 뜨거운 음료제조용 또는 음식물의 조리나 가열용의 것	8	A	
8419891000	(1) 인조섬유 제조용 중합기	8	A	
8419899010	가열기	8	A	
8419899020	냉각기	8	C	
8419899030	증발기	8	A	
8419899040	응축기	8	A	
8419899050	태양열 집열기 및 그 장치	8	A	
8419899060	고온 및 저온항온기	8	C	
8419899	항온항습기	8	A	
841989 080	공기조절기	8	A	
99090	기타	8	A	
9901	가. 인조섬유 제조용 중합기의 것	8	A	
841990	또는 저장식 물가열기의 것	8	A	
	음료제조용 기기의 것 또는 음식물의 나 가열용 기기의 것	8	A	
09030	공기조절용 기기의 것	8	A	
84199090	의료용 또는 실험실용 살균장치의 것	0	K	
		8	C	
	의 것	8	C	
	의 것	8	A	
84201030	죽은 의 것	8	A	
8420104000	고무 또는 플라스틱용의 것	8	C	
8420109000	기타	8	A	
8420910000	실린더	8	A	
8420990000	기타	8	A	
8421110000	크림분리기	8	A	
8421120000	의류탈수기	8	A	
8421191000	의료용 및 이화학용의 것	8	C	
8421192000	식품공업용의 것	8	A	
8421193000	석유화학공업용의 것	8	A	
8421194000	반도체웨이퍼공정용 스핀드라이어	0	K	
8421199000	기타	8	A	
8421211000	(1) 가정형의 것	8	A	
8421219010	(가) 수영장용 여과 또는 청정기	8	A	
8421219020	(나) 반도체 제조용의 여과 또는 청정기	3	A	
8421219090	(다) 기타	8	C	
8421220000	나. 물 외의 음료의 여과 또는 청정용의 것	8	A	
8421231000	제87류 차량의 내연기관의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8421232000	항공기용의 것	8	A	
8421239000	기타	8	A	
8421291000	낙농용의 것	8	A	
8421292000	유해성 폐수처리용의 것	8	C	
8421293000	반도체제조용의 것	0	K	
8421294000	항공기용의 것	8	A	
8421299000	기타	8	C	
8421311000	제87류 차량의 내연기관의 것	8	A	
8421312000	항공기용의 것	8	A	
8421319000	기타	8	C	
8421391000	(1) 가정형의 것	8	C	
8421392000	(2) 제87류 차량의 배기가스 정화용의 것	8	A	
8421399010	유해성 배기가스 처리용의 것	8	C	
8421399020	반도체제조용의 것	0	K	
8421399030	항공기용의 것	8	A	
8421399090	기타	8	C	
8421911000	제8421.19.4000호의 것	0	K	
8421919000	기타	8	G	
8421991000	(1) 제87류 차량의 배기가스정화기의 것	8	A	
8421999010	내연기관용의 여과기와 청정기의 것	8	C	
8421999020	정수기 교체용 필터	8	C	
8421999030	반도체제조용의 것	0	K	
8421999090	기타	8	G	
8422110000	가. 가정형의 것	8	A	
8422190000	나. 기타	8	C	
8422200000	2. 병 또는 기타 용기의 세정 또는 건조용 기계	8	A	
8422301000	병 기타 용기의 충전용 기계	8	A	
8422302000	병 기타 용기의 봉함용 또는 봉지용 기계	8	A	
8422303000	병 기타 용기의 캡슐 취부용 또는 레이블 첨부용 기계	8	A	
8422304000	음료용 탄산가스주입기	8	A	
8422309000	기타	8	A	
8422404000	열수축포장기계	8	A	
8422409010	자동포장기계	8	A	
8422409020	자동결속기	8	A	
8422409030	진공포장기	8	A	
8422409090	기타	8	A	
8422901000	접시 세척기의 것	8	A	
8422902000	기타 포장기계의 것	8	G	
8422909000	기타	8	G	
8423100000	체중기(유아용 저울을 포함한다)와 가정형의 저울	8	A	
8423201000	콘베이어 스케일	8	A	
8423202000	휘이드 미터 또는 휘이드웨이어	8	A	
8423209000	기타	8	A	
8423300000	설정된 양의 재료를 포대나 용기에 주입하기 위한 정량저울(호퍼스케일을 포함한다)	8	A	
8423810000	최대측정용량 30킬로그램이하의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8423820000	최대측정용량 30킬로그램초과, 5,000킬로그램이하의 것	8	A	
8423891000	트럭 스케일	8	A	
8423899000	기타	8	A	
8423901010	정도등급을 가진 분동	8	A	
8423901090	기타	8	A	
8423909000	저울의 부분품	8	A	
8424100000	소화기(소화제를 충전한 것인지의 여부를 불문한다)	8	C	
8424201000	스프레이 건	8	C	
8424202010	로보트형의 것	8	C	
8424202090	기타	8	C	
8424209000	기타	8	C	
8424301000	증기 또는 모래취부기	8	A	
8424302000	고압증기 세척기	8	A	
8424309000	기타	8	A	
8424811000	자주식 방제기	8	A	
8424812000	기타 방제기	8	C	
8424819000	기타	8	C	
8424891010	전기도금공정에 앞서 반도체패키지의 금속리드의 세척 및 오염물질제거기	0	K	
8424891020	반도체 웨이퍼의 식각, 스트리핑 또는 세척을 위한 분사기	0	K	
8424891090	기타	0	K	
8424899000	기타	8	G	
8424901000	소화기의 것	8	C	
8424902000	스프레이 건의 것	8	G	
8424903000	방제기의 것	8	A	
8424909011	제8424.89.1010호 및 제8424.89.1020호의 것	0	K	
8424909019	기타	0	K	
8424909090	기타	8	G	
8425111010	체인블록	0	K	
8425111090	기타	0	K	
8425112010	체인블록	0	K	
8425112090	기타	0	K	
8425190000	기타	0	K	
8425200000	갱구용 와인딩 기어 및 윈치(지하에서 사용할 수 있도록 특수설계 제작된 것에 한한다)	0	K	
8425310000	전동식의 것	0	K	
8425390000	기타	0	K	
8425410000	차고용의 잭킹시스템에 내장된 것	0	K	
8425421000	양하중량 10메트릭톤이하의 것	0	K	
8425422000	양하중량 10메트릭톤초과의 것	0	K	
8425491000	양하중량 10메트릭톤이하의 것	0	K	
8425492000	양하중량 10메트릭톤초과의 것	0	K	
8426110000	고정식의 천정주행 크레인	0	K	
8426121000	타이어가 달린 이동식 양하대	0	K	
8426122000	스트래들 캐리어	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8426190000	기타	0	K	
8426200000	타워크레인	0	K	
8426301000	문형 크레인	0	K	
8426302000	정치형지브 크레인	0	K	
8426410000	타이어가 달린 것	0	K	
8426491000	신축붐식의 것	0	K	
8426492000	앵글식의 것	0	K	
8426499000	기타	0	K	
8426910000	도로주행차량에 장착하도록 제작된 것	0	K	
8426991000	선박의 데릭	0	K	
8426999000	기타	0	K	
8427101000	카운트 밸런스식의 것	8	G	
8427102000	카운트 밸런스식이 아닌 것	8	C	
8427109000	기타	8	C	
8427201010	적재중량 3톤이하의 것	8	D	
8427201020	적재중량 3톤초과의 것	8	C	
8427209000	기타	8	C	
8427901000	수동식 팰리트 트럭	8	C	
8427909000	기타	8	C	
8428101000	리프트	0	K	
8428102000	스킵 호이스트	0	K	
8428201000	뉴우머틱 엘리베이터	0	K	
8428202000	뉴우머틱 콘베이어	0	K	
8428310000	지하 작업용으로 특수설계제작된 것	0	K	
8428320000	기타 버켓형의 것	0	K	
8428331010	분당속도 240미터미만의 것	0	K	
8428331020	분당속도 240미터이상의 것	0	K	
8428332000	콘베이어	0	K	
8428391010	반도체 소자 제조용웨이퍼, 웨이퍼카셋트, 상자 및 기타 물품을 이송, 핸들링 그리고 저장하기 위한 것	0	K	
8428391090	기타	0	K	
8428399000	기타	0	K	
8428401000	에스칼레이터	0	K	
8428402000	무우빙 워크웨이(이동식 보도)	0	K	
8428500000	광산용 웨곤푸셔·기관차 또는 화차의 트레버서·화차 경사기및 이와 유사한 철도화차 취급 기기	0	K	
8428600000	텔레페릭·의자 양하기·스키용 드래그라인 및 퓨니쿨러용의 견인장치	0	K	
8428900000	기타의 기계	0	K	
8429111000	불도우저	0	K	
8429112000	앵글도저	0	K	
8429190000	기타	0	K	
8429200000	그레이더와 레벨러어	0	K	
8429300000	스크레이퍼	0	K	
8429401000	탬핑머신	0	K	
8429402000	로드로울러	0	K	
8429511010	로우더	0	K	
8429511020	백호우 로우더	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8429511030	스키드스티어 로우더	0	K	
8429511090	기타	0	K	
8429519000	기타	0	K	
8429521010	휠 타입의 것	0	K	
8429521020	무한궤도식의 것	0	K	
8429521090	기타	0	K	
8429529000	기타	0	K	
8429591000	메카니컬셔블	0	K	
8429599000	기타	0	K	
8430100000	항타기와 항발기	0	K	
8430200000	스노우 플라우와 스노우 블라우어	0	K	
8430310000	자주식의 것	0	K	
8430390000	기타	0	K	
8430411000	천공용 기계	0	K	
8430412000	시굴용 기계	0	K	
8430491000	시추기	0	K	
8430499000	기타	0	K	
8430500000	기타의 기계(자주식의 것에 한한다)	0	K	
8430610000	탬핑용 또는 콤팩팅용의 기계	0	K	
8430690000	기타	0	K	
8431100000	제8425호의 기계의 것	0	K	
8431200000	제8427호의 기계의 것	8	C	
8431310000	리프트·스킵 호이스트 또는 에스칼레이터의 것	0	K	
8431391010	제8428.39.1010호의 것	0	K	
8431391090	기타	0	K	
8431399000	기타	0	K	
8431411000	엑스카베이터의 것	0	K	
8431419000	기타	0	K	
8431420000	불도저 또는 앵글도저의 블레이드	0	K	
8431430000	제8430.41호 또는 제8430.49호 의 천공 또는 시굴용 기계의 부분품	0	K	
8431491000	유압브레이카	0	K	
8431492000	크라샤	0	K	
8431499000	기타	0	K	
8432100000	플라우(쟁기)	0	K	
8432210000	디스크 하로우(쇄토기)	0	K	
8432291000	스카리파이어	0	K	
8432292000	제초기	0	K	
8432299000	기타	0	K	
8432301000	파종기	0	K	
8432302000	식부기	0	K	
8432303000	이식기	0	K	
8432309000	기타	0	K	
8432401000	퇴비살포기	0	K	
8432402000	비료살포기	0	K	
8432800000	기타의 기계	0	K	
8432901000	플라우(쟁기)의 것	0	K	
8432902000	자동경운기의 것	0	K	
8432909000	기타	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8433110000	동력식의 것(수평으로 회전하는 절단장치를 갖춘 것에 한한다)	0	K	
8433190000	기타	0	K	
8433200000	2. 기타의 풀베는 기계(트랙터 장착용의 커터바를 포함한다)	0	K	
8433300000	3. 기타의 건초제조용 기계	0	K	
8433400000	4. 짚 또는 건초용의 결속기(픽업결속기를 포함한다)	0	K	
8433510000	수확·탈곡 겸용기	0	K	
8433520000	기타의 탈곡기	0	K	
8433530000	구경 또는 괴경의 수확기(근채 수확기)	0	K	
8433590000	기타	0	K	
8433601000	가. 조란 선별기	0	K	
8433609010	농산물 선별기	0	K	
8433609090	기타	0	K	
8433901000	수확·탈곡 겸용기의 것	0	K	
8433902000	풀베는 기계의 것	0	K	
8433909000	기타	0	K	
8434100000	1. 착유기	0	K	
8434201000	균질기	0	K	
8434209000	기타	0	K	
8434901000	착유기의 것	0	K	
8434902000	균질기의 것	0	K	
8434909000	기타	0	K	
8435101000	과즙 추출용의 프레스	8	A	
8435102000	과즙 추출용의 크러셔	8	A	
8435103000	과즙음료 제조용의 균질기	8	A	
8435109000	기타	8	C	
8435900000	부분품	8	A	
8436101000	사료절단기	8	A	
8436102000	사료분쇄기	8	A	
8436103000	사료배합기	8	A	
8436109000	기타	8	A	
8436211000	(1) 부란기	8	A	
8436219000	(2) 기타	8	A	
8436290000	나. 기타	8	A	
8436800000	3. 기타의 기계	8	C	
8436910000	가금 사육용기계 또는 가금의 부란기와 양육기의 것	8	A	
8436990000	기타	8	A	
8437101000	목초종자 정선기	8	A	
8437109000	기타	8	A	
8437801000	제분업용 기계	8	A	
8437802000	곡물 또는 건조한 채두류의 가공기계	8	A	
8437901000	종자·곡물 또는 건조한 채두류의 세정·분류 또는 선별기의 것	8	A	
8437909000	기타	8	A	
8438101000	베이커리 기계	8	A	
8438109000	기타	8	A	
8438200000	과자·코코아 또는 초코렛 제조용의 기계	8	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8438300000	설탕 제조용 기계	8	A	
8438400000	양조용 기계	8	A	
8438501000	육류 조제용 기계	8	C	
8438509000	기타	8	C	
8438600000	과실·견과 또는 채소의 조제용 기계	8	C	
8438801000	어패류 조제용 기계	8	A	
8438809000	기타	8	A	
8438900000	부분품	8	C	
8439101000	쇄목기	8	A	
8439102000	절단기	8	A	
8439103000	스트레이너	8	A	
8439104000	프레스파아트기	8	A	
8439105000	비이터어	8	A	
8439109000	기타	8	A	
8439201000	초지 준비기	8	A	
8439202000	초지기	8	A	
8439209000	기타	8	C	
8439301000	권취기	8	A	
8439302000	표면 가공기	8	A	
8439303000	침투 가공기	8	A	
8439309000	기타	8	A	
8439910000	섬유소 펄프 제조용 기계의 것	8	C	
8439990000	기타	8	C	
8440101000	제본용 재봉기	8	A	
8440102000	제본용 접는 기계	8	A	
8440109000	기타	8	A	
8440901000	제본용 재봉기의 것	8	A	
8440909000	기타	8	A	
8441100000	절단기	8	A	
8441201000	종이백·지대 제조용 기계	8	A	
8441202000	봉투 제조기	8	A	
8441300000	카톤·박스·케이스·튜브·드럼 기타 이와 유사한 용기의 제조기계(모울딩에 의한 것을 제외한다)	8	A	
8441400000	제지용 펄프·지 또는 판지 제품의 모울딩용 기계	8	A	
8441801000	지 또는 판지의 트리밍기	8	A	
8441809000	기타	8	A	
8441900000	부분품	8	C	
8442100000	사진 식자기	8	A	
8442200000	다른 공정에 의한 식자용의 기계류, 장치, 장비(활자 주조용 장치를 갖추었는지의 여부를 불문한다)	8	C	
8442301000	활자 주조용 기계류, 장치	8	A	
8442302000	특수 성형 프레스	8	A	
8442303000	산 부식용 기기	8	A	
8442309000	기타	8	A	
8442401000	식자용 기계류·장치의 것	8	A	
8442402000	활자주조용 기계류·장치의 것	8	A	
8442409000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8442500000	인쇄용의 활자·블록·플레이트·실린더 기타의 인쇄용 부분품 인쇄용으로 조제가공(예:평삭·그레인 또는 연마)한 블록·플레이트·실린더 및 석판석	8	A	
8443110000	리입식의 것	8	A	
8443120000	쉬이트식의 사무실용 기계(쉬이트 크기가 22×36센티미터 이하 것에 한한다)	8	A	
8443190000	기타	8	A	
8443210000	리입 식의 것	8	A	
8443290000	기타	8	A	
8443300000	곡면인쇄용 기계	8	A	
8443400000	그라비아인쇄용 기계	8	A	
8443511000	반도체 제조용의 것	0	K	
8443519000	기타	8	C	
8443591000	직물날염기	8	A	
8443592000	기타의 직물, 가죽, 벽지, 포장지, 리노륨등의 재료에 동일한 모양 또는 문자를 반복하여 인쇄하거나 지색을 인쇄하는 인쇄기	8	A	
8443599000	기타	8	G	
8443601000	자동급지기	8	A	
8443602000	지철·풀칠·전공 또는 지철용의 기계	8	A	
8443603000	연속번호기	8	A	
8443609000	기타	8	A	
8443900000	부분품	8	A	
8444001000	방사기	5	C	
8444002000	연신기	5	A	
8444003000	텍스춰기	5	A	
8444004000	절단기	5	A	
8444009000	기타	5	A	
8445110000	카드기	5	A	
8445120000	코우밍기	5	A	
8445130000	연조기 또는 조방기	5	A	
8445191000	혼타면기	5	A	
8445192000	래프성형기	5	A	
8445193000	조면기	8	A	
8445199000	기타	5	A	
8445201010	정방기	5	A	
8445201090	기타	5	A	
8445202010	정방기	5	A	
8445202090	기타	5	A	
8445203000	견방의 것	5	A	
8445209000	기타	5	A	
8445301000	칠라멘트사용의 것	5	A	
8445302000	방적사용의 것	5	A	
8445309000	기타	5	A	
8445401000	코운 와인더	5	A	
8445402000	치이즈 와인더	5	A	
8445409000	기타	5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8445901000	정경기	8	A	
8445902000	정경호부기	8	A	
8445903000	통경기	8	A	
8445904000	연경기	8	A	
8445909000	기타	8	A	
8446100000	1. 폭 30센티미터이하의 소폭직기	8	A	
8446211000	면직기	8	A	
8446212000	모직기	8	A	
8446213000	견직기	8	A	
8446219000	기타	8	A	
8446290000	기타	8	A	
8446301010	면직기	8	A	
8446301020	견직기	8	A	
8446301030	타올직기	8	A	
8446301090	기타	8	A	
8446302010	면직기	8	A	
8446302020	견직기	8	A	
8446302030	타올직기	8	A	
8446302090	기타	8	A	
8446303010	면직기	8	A	
8446303020	견직기	8	A	
8446303030	타올직기	8	A	
8446303090	기타	8	A	
8446309010	면직기	8	A	
8446309020	견직기	8	A	
8446309030	타올직기	8	A	
8446309090	기타	8	A	
8447111000	양말편기	8	A	
8447119000	기타	8	A	
8447120000	실린더 직경 165밀리미터 초과의 것	8	A	
8447201010	수편기(반자동횡편기 포함)	8	A	
8447201020	자동횡편기	8	A	
8447201090	기타	8	A	
8447202010	랏셀기	8	A	
8447202020	트리코트기	8	A	
8447202090	기타	8	A	
8447209000	기타	8	A	
8447901000	레이스기	8	A	
8447902010	자동자수기	8	A	
8447902090	기타	8	A	
8447903000	결망기	8	A	
8447909000	기타	8	A	
8448111000	도비기	8	A	
8448112000	자카드기	8	A	
8448113000	카드 천공기	8	A	
8448119000	기타	8	A	
8448191000	경사용 비임스탠드와 크리일	8	A	
8448192000	자동정지기	8	A	
8448193000	경사연접기	8	A	
8448199010	사 제조용 보조기계(조면기를 제외한다)	5	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8448199090	기타	8	A	
8448201000	방사 니플	5	A	
8448209000	기타	5	A	
8448310000	가. 침포	8	A	
8448321000	(1) 소면기의 것(가닛와이어를 제외한다)	5	A	
8448329000	(2) 기타	8	A	
8448331000	(1) 스핀들플라이어	5	A	
8448339010	스핀들	8	A	
8448339020	스피닝링	8	A	
8448339030	링 트래블러	8	A	
8448391000	경사비임	8	A	
8448399000	기타	8	A	
8448410000	셔틀	8	A	
8448420000	직조기용의 바디·종광과 종광 프레임	8	C	
8448490000	기타	8	A	
8448511000	메리야스용 바늘	8	A	
8448512000	자수기용 바늘	8	A	
8448513000	레이스기용 바늘	8	A	
8448519000	기타	8	C	
8448590000	기타	8	A	
8449001010	펠트모자 제조용 기계	8	A	
8449001090	기타	8	A	
8449002000	모자제조용의 형	8	A	
8449009000	부분품	8	C	
8450110000	완전자동 세탁기	8	A	
8450120000	기타 세탁기(원심 탈수기를 내장한 것에 한한다)	8	A	
8450190000	기타	8	C	
8450200000	2. 1회의 세탁능력이 건조한 섬유제품의 중량으로 10킬로그램을 초과하는 것	8	A	
8450900000	3. 부분품	8	A	
8451100000	1. 드라이 클리닝기	8	A	
8451210000	1회의 건조능력이 건조한 섬유제품의 중량으로 10킬로그램이하인 것	8	A	
8451290000	기타	8	A	
8451301000	스티임 프레스	8	A	
8451309000	기타	8	A	
8451401000	세척기	8	A	
8451402000	표백기	8	A	
8451403000	염색기	8	A	
8451501000	권취기·재권취기	8	A	
8451502000	절단기	8	C	
8451509000	기타	8	C	
8451801000	열처리기	8	A	
8451802000	폭출기	8	A	
8451803000	머어서라이징기	8	A	
8451809010	방축가공기	8	A	
8451809020	도포 또는 침투기	8	A	
8451809030	기모기	8	A	
8451809040	패딩기	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8451809090	기타	8	A	
8451901000	드라이크리닝기의 것	8	A	
8451902000	건조기의 것	8	A	
8451909000	기타	8	A	
8452101010	직진형의 것	8	A	
8452101020	지그재그형의 것	8	A	
8452101030	프리아암식의 것	8	A	
8452101090	기타	8	A	
8452102000	수동식의 것	8	C	
8452211000	신발제조용의 것	8	A	
8452212000	포장대 봉함용의 것	8	A	
8452213000	피혁 및 기타 후물용의 것	8	A	
8452214000	모피용의 것	8	A	
8452219000	기타	8	A	
8452291000	신발 제조용의 것	8	A	
8452292000	포장대 봉함용의 것	8	A	
8452293000	피혁 및 기타 후물용의 것	8	A	
8452294000	모피용의 것	8	A	
8452299000	기타	8	A	
8452300000	재봉기용 바늘	8	A	
8452400000	재봉기용으로 특수제작된 가구·밑판·덮개와 그 부분품	8	A	
8452900000	재봉기의 기타 부분품	8	A	
8453101000	유피준비기계	8	A	
8453102000	유피기계	8	A	
8453103000	원피·모피 또는 피혁가공기계	8	A	
8453201000	신발제조기계	8	A	
8453202000	신발수선기계	8	A	
8453800000	기타의 기계	8	A	
8453900000	부분품	8	A	
8454100000	전로	8	C	
8454200000	잉곳용의 주형과 레이들	8	A	
8454301010	다이케스팅기	8	C	
8454301090	기타	8	A	
8454309000	기타	8	A	
8454901000	전로의 것	8	A	
8454909000	기타	8	A	
8455100000	관 압연기	8	A	
8455210000	열간 또는 열·냉간 겸용의 압연기	8	A	
8455220000	냉간 압연기	8	A	
8455301000	주조제의 것	8	C	
8455302000	단조제의 것	8	C	
8455309000	기타	8	A	
8455900000	기타 부분품	8	C	
8456101000	반도체웨이퍼 제조공정상에 재료를 제거하는 방식에 의하여 재료를 가공하는 기계	0	K	
8456102000	반도체 제조공정중 레이저빔에 의하여 연결통로를 절단하는 레이저절단기	0	K	
8456109000	기타	8	G	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8456200000	초음파 방식에 의한 것	8	C	
8456301000	수치제어식의 것	8	A	
8456309000	기타	8	A	
8456910000	반도체재료의 건식식각 패턴용의 것	0	K	
8456991000	마스크와 레티클을 처리 또는 수리하기 위한 포커스드 이온빔 밀링기	0	K	
8456992000	반도체웨이퍼를 스트립 또는 세척하는 기기	0	K	
8456999000	기타	8	G	
8457101000	수직형	8	G	
8457102000	수평형	8	G	
8457103000	문형	8	A	
8457109000	기타	8	A	
8457200000	유니트 콘스트럭머시인(싱글 스테이션용)	8	A	
8457300000	멀티스테이션용의 트랜스퍼 머시인	8	A	
8458110000	수치제어식의 것	8	A	
8458190000	기타	8	A	
8458910000	수치제어식의 것	8	A	
8458990000	기타	8	C	
8459100000	웨이타입 유니트헤드 머시인	8	A	
8459210000	수치제어식의 것	8	A	
8459291000	레이디얼 드릴링 머시인	8	A	
8459292000	직립 드릴링 머시인	8	A	
8459293000	다축 드릴링 머시인	8	A	
8459299000	기타	8	C	
8459310000	수치제어식의 것	8	A	
8459390000	기타	8	C	
8459401000	지그 볼링 머시인	8	A	
8459402000	수평 볼링 머시인	8	C	
8459409000	기타	8	A	
8459510000	수치제어식의 것	8	C	
8459590000	기타	8	A	
8459611000	베드형 밀링 머시인	8	A	
8459612000	평삭 밀링 머시인	8	A	
8459619000	기타	8	A	
8459691000	베드형 밀링 머시인	8	A	
8459692000	평삭 밀링 머시인	8	A	
8459693000	만능공구 밀링 머시인	8	A	
8459694000	프로필 밀링 머시인	8	A	
8459699000	기타	8	A	
8459701000	탭핑 머시인	8	A	
8459709000	기타의 나사절삭기	8	A	
8460110000	수치제어식의 것	8	C	
8460190000	기타	8	A	
8460211000	원통연삭기	8	A	
8460212000	내면연삭기	8	A	
8460213000	무심연삭기	8	C	
8460214000	프로우필연삭기	8	A	
8460219000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8460291000	원통 연삭기	8	A	
8460292000	내면 연삭기	8	A	
8460293000	무심 연삭기	8	C	
8460294000	프로우필 연삭기	8	A	
8460299000	기타	8	C	
8460310000	수치제어식의 것	8	A	
8460390000	기타	8	C	
8460401000	호닝 머시인	8	G	
8460402000	랩핑 머시인	8	C	
8460900000	기타	8	C	
8461200000	쉐이핑 머시인 또는 슬로팅 머시인	8	A	
8461300000	부로칭 머시인	8	A	
8461401010	수치제어식의 것	8	C	
8461401090	기타	8	A	
8461402000	기어연삭기 또는 기어완성가공기	8	C	
8461500000	톱기계 또는 절단기	8	A	
8461900000	기타	8	C	
8462101000	에어햄머	8	A	
8462109000	기타	8	D	
8462211010	반도체 리드의 것	0	K	
8462211090	기타	8	A	
8462219000	기타	8	A	
8462291010	반도체 리드의 것	0	K	
8462291090	기타	8	A	
8462299000	기타	8	A	
8462310000	수치제어식의 것	8	A	
8462390000	기타	8	A	
8462411000	펀칭기(전단기과 결합된 것을 포함한다)	8	A	
8462412000	낫칭기	8	A	
8462491000	펀칭기(전단기와 결합된 것을 포함한다)	8	A	
8462492000	낫칭기	8	A	
8462911000	최고가압 100메트릭톤이하의 것	8	A	
8462912000	최고가압 100메트릭톤초과 300메트릭톤이하의 것	8	A	
8462913000	최고가압 300메트릭톤초과 1,000메트릭톤이하의 것	8	A	
8462914000	최고가압 1,000메트릭톤 초과의 것	8	A	
8462991010	최고가압 30메트릭톤이하의 것	8	A	
8462991020	최고가압 30메트릭톤초과 100메트릭톤이하의 것	8	A	
8462991030	최고가압 100메트릭톤 초과 300메트릭톤 이하의 것	8	A	
8462991040	최고가압 300메트릭톤 초과 600메트릭톤 이하의 것	8	A	
8462991050	최고가압 600메트릭톤 초과 1,500메트릭톤 이하의 것	8	A	
8462991090	기타	8	A	
8462999000	기타	8	A	
8463100000	드로우 벤치(봉·관·프로우필·선 또는 이와 유사한 것을 인발하는 것에 한한다)	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8463200000	나사 전조기	8	A	
8463300000	선 가공기	8	A	
8463900000	기타	8	D	
8464101000	단결정 반도체 봉을 얇게 절단하거나 웨이퍼를 개별 칩으로 절단하는 기기	0	K	
8464109000	기타	8	A	
8464201000	광학용 또는 안경용 유리용의 것	8	A	
8464202000	기타 유리용의 것	8	A	
8464203000	반도체웨이퍼가공용의 것(랩핑기를 포함한다)	0	K	
8464209000	기타	8	A	
8464901000	유리 냉간 가공기계	8	A	
8464902000	콘크리트 가공기계	8	A	
8464903000	도자기 가공기계	8	A	
8464904000	반도체 웨이퍼의 스크라이빙 또는 스코어링을 위한 다이싱기	0	K	
8464909000	기타	8	A	
8465101000	목재 가공용의 것	8	A	
8465109000	기타	8	A	
8465911000	목재 가공용의 것	8	A	
8465919000	기타	8	A	
8465921000	목재 가공용의 것	8	A	
8465929000	기타	8	A	
8465931000	목재 가공용의 것	8	A	
8465939000	기타	8	A	
8465941000	목재 가공용의 것	8	A	
8465949000	기타	8	A	
8465951000	목재 가공용의 것	8	A	
8465959000	기타	8	A	
8465961000	목재 가공용의 것	8	A	
8465969000	기타	8	A	
8465991000	목재 가공용의 것	8	A	
8465999000	기타	8	A	
8466100000	툴 홀더와 자동 개폐식 다이헤드	8	A	
8466201000	항공기용의 것	8	A	
8466209000	기타	8	G	
8466300000	분할대와 기타의 공작기계용 특수부착물	8	A	
8466911000	제8464.10.1000호, 제8464.20.3000호 및 제8464.90.4000호의 것	0	K	
8466919000	기타	8	D	
8466920000	제8465호의 기계용의 것	8	C	
8466931000	제8456.10.1000호, 제8456.10.2000호, 제8456.91.0000호, 제8456.99.1000호 및 제8456.99.2000호의 것	0	K	
8466939000	기타	8	D	
8466941000	제8462.21.1010호, 제8462.29.1010호의 것	0	K	
8466949000	기타	8	D	
8467111000	착암기	8	C	
8467112000	스크류 드라이버	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8467113000	그라인더	8	C	
8467114000	임펙트 렌치	8	A	
8467115000	드릴	8	A	
8467119000	기타	8	C	
8467191000	착암기	8	A	
8467199000	기타	8	C	
8467210000	각종의 드릴	8	A	
8467220000	톱	8	A	
8467290000	기타	8	A	
8467810000	체인톱	8	A	
8467891010	제8430.49호 또는 제8479.10호의 것	0	K	
8467891020	제8479.89.9010호, 제8479.89.9030호 또는 제8479.89.9091호의 것	8	A	
8467891090	기타	8	C	
8467899000	기타	8	C	
8467910000	체인톱의 것	8	A	
8467920000	압축공기식 공구의 것	8	A	
8467990000	기타	8	A	
8468100000	수지식 취관	8	A	
8468201000	가스 용접기	8	D	
8468202000	가스 자동절단기	8	A	
8468209000	기타	8	C	
8468800000	기타의 기기	8	A	
8468900000	부분품	8	G	
8469110000	워드프로세싱 머시인	0	K	
8469120000	자동타자기	8	A	
8469200000	기타의 전동식 타자기	8	A	
8469300000	기타의 수동식 타자기	8	A	
8470103010	17단위 미만의 것	0	K	
8470103020	17단위 이상의 것	0	K	
8470104010	제8472.90.9000호의 것	0	K	
8470104090	기타	0	K	
8470211000	17단위 미만의 것	0	K	
8470212000	17단위 이상의 것	0	K	
8470290000	기타	0	K	
8470300000	기타의 계산기	0	K	
8470401000	전동식의 것	0	K	
8470409000	기타	0	K	
8470500000	금전 등록기	0	K	
8470901000	우편요금계기	0	K	
8470902000	표권 발행기	0	K	
8470909000	기타	0	K	
8471101000	아날로그형 자동자료처리기계	0	K	
8471102000	하이브리드형 자동자료처리 기계	0	K	
8471300000	휴대용 디지탈형 자동자료처리기계(중량이 10킬로그램이하의 것으로서 적어도 중앙처리장치, 키보드 및 디스플레이를 갖추고 있는 것에 한한다)	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8471411000	중앙처리장치의 자료전송량이 64비트이상의 것으로 주기억용량이 최소 64메가바이트이상의 것	0	K	
8471412000	중앙처리장치의 자료전송량이 32비트이상의 것으로 주기억용량이 최소 16메가바이트이상의 것	0	K	
8471419000	기타	0	K	
8471491010	중앙처리장치의 자료전송량이 64비트이상의 것으로 주기억용량이 최소 64메가바이트이상의 것	0	K	
8471491020	중앙처리장치의 자료전송량이 32비트이상의 것으로 주기억용량이 최소 16메가바이트이상의 것	0	K	
8471491090	기타	0	K	
8471499000	기타	0	K	
8471501000	중앙처리장치의 자료전송량이 64비트 이상의 것으로 주기억용량이 최소 64메가바이트이상의 것	0	K	
8471502000	중앙처리장치의 자료전송량이 32비트이상의 것으로 주기억용량이 최소 16메가바이트이상의 것	0	K	
8471509000	기타	0	K	
8471601010	문자(표식)독취장치	0	K	
8471601020	키 입력장치	0	K	
8471601030	마우스	0	K	
8471601040	스캐너	0	K	
8471601090	기타	0	K	
8471602011	레이저 프린터	0	K	
8471602012	도트 프린터	0	K	
8471602013	잉크젯 프린터	0	K	
8471602019	기타	0	K	
8471602021	음극선관 모니터	0	K	
8471602022	데이타 프로젝터	0	K	
8471602023	액정모니터	0	K	
8471602029	기타	0	K	
8471602090	기타	0	K	
8471603010	음극선관 단말기	0	K	
8471603020	비디오텍스 또는 텔레텍스	0	K	
8471603030	음성 입출력장치	0	K	
8471603090	기타	0	K	
8471701000	주기억장치(램 및 롬)	0	K	
8471702010	플로피 디스크 드라이브	0	K	
8471702020	하드 디스크 드라이브	0	K	
8471702031	씨디(CD) 드라이브	0	K	
8471702032	디브이디(DVD)드라이브	0	K	
8471702039	기타	0	K	
8471702090	기타	0	K	
8471709000	기타	0	K	
8471800000	기타 자동자료처리기계의 단위기기	0	K	
8471900000	기타	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8472100000	등사기	8	A	
8472200000	주소인쇄기와 주소판 엠보싱기	8	A	
8472301000	편지 분류기	8	A	
8472302000	소인기	8	A	
8472309000	기타	8	C	
8472901010	현금자동지불기	0	K	
8472901020	현금자동입금기	0	K	
8472901040	현금자동지불·입금기	0	K	
8472901050	주화계수 포장기	8	A	
8472901090	기타	8	A	
8472902000	등사용 또는 인쇄용 자동제판기	8	A	
8472903000	표권발행기	8	A	
8472904000	연필절삭기	8	A	
8472905000	서류절단기	8	A	
8472909000	기타	8	A	
8473101000	워드프로세싱머시인용 평판디스플레이(LCD, EL, 플라즈마, 기타 다른 기술을 이용한 것을 포함한다)	0	K	
8473102000	워드프로세싱머시인용 인쇄회로조립품(제8534호의 인쇄회로로 구성된 것에 한한다)	0	K	
8473109000	기타	8	A	
8473210000	제8470.10호·제8470.21호 또는 제8470.29호에 해당하는 전자 계산기의 것	0	K	
8473291000	제8470.30호의 기계의 것	0	K	
8473292000	제8470.40호의 기계의 것	0	K	
8473293000	제8470.50호의 기계의 것	0	K	
8473294000	제8470.90호의 기계의 것	0	K	
8473301000	자기헤드	0	K	
8473302000	주기판(마이크로프로세서 유니트가 장착될 수 있도록 설계제작된 것에 한한다)	0	K	
8473303000	컴퓨터 케이스	0	K	
8473304010	사운드카드	0	K	
8473304020	비데오 카드	0	K	
8473304030	멀티미디어 카드	0	K	
8473304050	통신접속카드	0	K	
8473304060	디램 모듈	0	K	
8473304090	기타	0	K	
8473309000	기타	0	K	
8473401000	현금자동처리기(제8472.90.1050호와 제8472.90.1090호를 제외한다)용 평판디스플레이(LCD, EL, 플라즈마, 기타 다른 기술을 이용한 것을 포함한다)	0	K	
8473402000	현금자동처리기(제8472.90.1050호와 제8472.90.1090호를 제외한다)용 인쇄회로조립품(제8534호의 인쇄회로로 구성된 것에 한한다)	0	K	
8473409000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8473501000	제8470.10호, 제8470.21호 또는 제8470.29호에 해당하는 전자계산기에 주로 사용되는 것	0	K	
8473509000	기타	0	K	
8474100000	선별기·기계식 체·분리기와 세척기	0	K	
8474201000	파쇄 또는 분쇄능력이 매시 20톤 이하의 것	0	K	
8474209000	기타	0	K	
8474311000	배처 플랜트	0	K	
8474319000	기타	0	K	
8474321000	아스팔트 플랜트	0	K	
8474329000	기타	0	K	
8474390000	기타	0	K	
8474801000	주물용 사형의 성형기	0	K	
8474802000	조괴기·형입기와 성형기	0	K	
8474809000	기타	0	K	
8474900000	부분품	0	K	
8475100000	전기 또는 전자램프·튜브·밸브 또는 플래쉬벌브(외피가 유리제의 것에 한한다)의 조립기계	8	A	
8475210000	광섬유 및 광섬유예비 성형품제조용의 기계	8	A	
8475291000	판유리 제조용의 것	8	A	
8475292000	유리병 제조용의 것	8	A	
8475299000	기타	8	A	
8475901000	판유리 제조용의 것	8	A	
8475909000	기타	8	A	
8476210000	가열장치 또는 냉장장치를 갖춘 것	8	A	
8476290000	기타	8	A	
8476811000	식품 자동판매기	8	A	
8476819000	기타	8	A	
8476891000	식품 자동판매기	8	A	
8476893000	담배 자동판매기	8	A	
8476894000	화폐 교환기	8	A	
8476899000	기타	8	A	
8476900000	부분품	8	A	
8477101000	고무 공업용의 것	8	A	
8477102000	플라스틱 공업용의 것	8	A	
8477201000	고무 공업용의 것	8	A	
8477202000	플라스틱 공업용의 것	8	A	
8477300000	취입 성형기	8	A	
8477400000	진공성형기 기타의 열성형기	8	A	
8477510000	공기를 넣는 타이어 성형기 또는 재생기와 기타의 인너튜브 성형기	8	A	
8477590000	기타	8	C	
8477800000	기타의 기계	8	A	
8477900000	부분품	8	C	
8478100000	기계류	8	A	
8478900000	부분품	8	A	
8479101000	모울타르 또는 콘크리트 살포기	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8479102000	기타의 도로공사용 기계	0	K	
8479109000	기타	0	K	
8479200000	2. 동물성 또는 식물성 유지의 추출 및 조제용 기계류	8	A	
8479300000	3. 파티클보드·건축용의 섬유판(목재 또는 기타 목질 물질로 제조된 것에 한한다)의 제조용 프레스와 목재 또는 코르크 처리용의 기타의 기계	8	A	
8479400000	4. 로프 또는 케이블 제조기	8	A	
8479501000	제8479.81호, 제8479.82호, 제8479.89.9010호, 제8479.89.9030호, 제8479.89.9040호, 제8479.89.9060호 또는 제8479.89.9091호의 것	8	A	
8479502000	제8479.89.9080호의 것	8	A	
8479509000	기타	8	A	
8479600000	6. 증발식 에어쿨러	8	A	
8479811000	(1) 금속 세척기	8	C	
8479812010	(가) 반도체 제조용의 것	3	A	
8479812090	(나) 기타	8	A	
8479813000	(3)권선기	8	A	
8479814000	(4) 절연 또는 보호재료 피복기	8	A	
8479819000	(5) 기타	8	A	
8479821000	혼합기	8	C	
8479822000	파쇄기와 분쇄기	8	C	
8479823000	균질기	8	A	
8479824000	교반기	8	A	
8479829000	기타	8	C	
8479891010	공기청정기(제습 및 가습기능이 있는 것)	8	A	
8479891090	기타	8	A	
8479892010	(가) 포토레지스트를 도포·현상 또는 경화시키는 기계	0	K	
8479892020	(나) 웨이퍼상에 막을 형성하거나 금속을 증착하는 기계	0	K	
8479892030	(다) 웨이퍼상에 테이프를 부착시키는 기계	0	K	
8479892040	(라) 웨이퍼를 세라믹판에 부착 또는 분리하는 기계	8	A	
8479892050	(마) 납볼을 반도체제조용 인쇄회로기판 또는 세라믹기판에 탑재하는 기계	3	A	
8479892060	(바) 반도체 다이를 부착하거나 웨이퍼, 캐리어 또는 튜브를 세척하는 기계	0	K	
8479892071	반도체조립용 인캡슐레이션 기기	0	K	
8479892079	기타	8	A	
8479892080	(아) 반도체를 삽입 또는 제거시키는 기계	8	A	
8479892091	단결정 반도체 봉을 성장시키는 기계	0	K	
8479892092	반도체웨이퍼를 습식 식각, 현상, 스트리핑 또는 세척하는 기계	0	K	
8479892099	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8479893010	평판디스플레이를 습식 식각, 현상, 스트리핑 또는 세척하는 기기	0	K	
8479893090	기타	8	A	
8479899010	프레스 또는 압출기	8	A	
8479899020	선박용 또는 어업용기기	8	C	
8479899030	아일레팅기 또는 튜우불러리베팅기	8	A	
8479899040	자동마그네틱 테이프 제조기	8	A	
8479899050	코팅머신(도포기)	8	A	
8479899060	자동도어 작동기	8	C	
8479899080	조상기	8	A	
8479899091	제87류의 차량용의 것	8	A	
8479899092	전자부품장착기	16	G	
8479899099	기타	8	C	
8479901010	냉방기기의 것(카울러의 것을 포함한다)	8	A	
8479901020	가정형 기기의 것	8	A	
8479901030	제87류의 차량용의 것	8	A	
8479902000	제8479.89.9080호의 것	8	A	
8479903010	제8479.89.2010호, 제8479.89.2020호, 제8479.89.2030호, 제8479.89.2060호, 제8479.89.2071호, 제8479.89.2091호 및 제8479.89.2092호의 것	0	K	
8479903090	기타	8	A	
8479904010	제8479.89.3010호의 것	0	K	
8479904090	기타	8	A	
8479909010	토목공사, 건축, 기타 이와 유사한 용도에 사용하는 기계류의 것	8	A	
8479909020	동물성 또는 식물성유지 의 추출 및 조제용기계의 것	8	A	
8479909030	로프 또는 케이블 제조기용의 것	8	A	
8479909040	금속처리용 기계류의 것	8	C	
8479909050	혼합기·반죽기·파쇄기·분쇄기·기계식 체·시프팅기·균질기·유화기와 교반기의 것	8	C	
8479909060	프레스 또는 압출기의 것	8	A	
8479909070	선박용 또는 어업용 기기의 것	8	C	
8479909080	자동 마그네틱 제조기의 것	8	A	
8479909090	기타	8	C	
8480100000	금속주조용의 주형틀	8	A	
8480200000	주형 베이스	8	A	
8480300000	주형 제조용의 모형	8	A	
8480410000	사출식 또는 압축식의 것	8	A	
8480490000	기타	8	A	
8480500000	유리 성형용의 주형	8	A	
8480600000	광물성물질 성형용의 주형	8	A	
8480711000	반도체소자 제조용의 것	0	K	
8480719000	기타	8	A	
8480790000	기타	8	A	
8481100000	감압밸브	8	G	
8481201000	유압전송용 밸브	8	D	
8481202000	공기압전송용 밸브	8	G	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8481300000	체크(논리턴)밸브	8	G	
8481400000	안전밸브	8	G	
8481801010	전기 작동식의 것	8	G	
8481801020	액압 작동식의 것	8	G	
8481801030	기타 자동제어식의 것	8	G	
8481801090	기타	8	C	
8481802000	탭·코크와 트랩	8	D	
8481809000	기타	8	G	
8481901000	액튜에이터	8	D	
8481909000	기타	8	C	
8482100000	1. 볼 베어링	13	G	
8482200000	2. 원추형 로울러베어링(코운과 결합된 원추형 로울러베어링을 포함한다)	8	G	
8482300000	3. 구형 로울러베어링	8	G	
8482400000	4. 니이들 로울러베어링	8	G	
8482500000	5. 기타의 원통형 로울러베어링	8	G	
8482800000	6. 기타의 베어링(볼베어링과 로울러베어링이 결합된 것을 포함한다)	8	D	
8482910000	볼·니이들 및 로울러	8	G	
8482990000	기타	8	G	
8483101000	가. 항공기용의 것	3	A	
8483109010	87류 차량용의 것	8	A	
8483109090	기타	8	G	
8483201000	가. 항공기용의 것	3	A	
8483209000	나. 기타	8	C	
8483301000	가. 항공기용의 것	3	A	
8483309000	나. 기타	8	C	
8483401010	(1) 로울러 스크류	3	A	
8483401090	(2) 기타	3	A	
8483409010	기어	8	A	
8483409020	기어박스	8	A	
8483409030	무단변속기	8	A	
8483409041	제87류 차량용의 것	8	A	
8483409049	기타	8	A	
8483409090	기타	8	A	
8483501000	항공기용의 것	8	A	
8483509000	기타	8	A	
8483601000	가. 항공기용의 것	3	A	
8483609000	나. 기타	8	A	
8483901000	가. 항공기용의 것	3	A	
8483909000	나. 기타	8	A	
8484101000	제87류 차량용의 것	8	A	
8484109000	기타	8	C	
8484200000	메카니칼 시일	8	G	
8484900000	기타	8	C	
8485100000	선박 또는 보우트의 추진기와 이들의 블레이드	8	C	
8485901000	제87류 차량용의 것	8	C	
8485909010	오일 시일링	8	C	
8485909090	기타	8	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8501101000	직류 전동기	8	A	
8501102000	교류 전동기	8	A	
8501103000	교류·직류 겸용 전동기	8	A	
8501201000	출력 37.5와트초과 출력 100와트이하의 것	8	A	
8501202000	출력 100와트초과 750와트이하의 것	8	A	
8501203000	출력 750와트초과의 것	8	A	
8501311010	출력 100와트이하의 것	8	A	
8501311090	기타	8	A	
8501312000	직류발전기	8	A	
8501321000	직류전동기	8	A	
8501322000	직류발전기	8	A	
8501331000	직류전동기	8	A	
8501332000	직류발전기	8	C	
8501341000	직류전동기	8	A	
8501342000	직류발전기	8	A	
8501401000	출력100와트이하의 것	8	A	
8501402000	출력100와트초과 750와트이하의 것	8	A	
8501403000	출력750와트초과 75킬로와트이하의 것	8	A	
8501404000	출력 75킬로와트초과의 것	8	A	
8501510000	출력750와트이하의 것	8	A	
8501520000	출력750와트초과 75킬로와트이하의 것	8	A	
8501531000	출력 375킬로와트이하의 것	8	C	
8501532000	출력 375킬로와트초과 1,500킬로와트이하의 것	8	C	
8501534000	출력 1,500킬로와트초과의 것	8	A	
8501611000	출력 750볼트암페어이하의 것	8	A	
8501612000	출력 750볼트암페어초과 75 킬로볼트암페어이하의 것	8	A	
8501620000	출력 75킬로볼트암페어초과 375킬로볼트암페어이하의 것	8	A	
8501631000	400킬로와트에 상응하는 출력이상의 것	0	K	
8501639000	기타	8	C	
8501640000	출력 750킬로볼트암페어초과의 것	0	K	
8502111000	출력 750볼트암페어이하의 것	8	A	
8502112000	출력 750볼트암페어초과 75 킬로볼트암페어이하의 것	8	A	
8502120000	출력 75킬로볼트암페어초과 375킬로볼트암페어이하의 것	8	D	
8502131010	400킬로와트에 상응하는 출력이상의 것	0	K	
8502131090	기타	8	A	
8502132000	출력 750킬로볼트암페어초과 3,500킬로볼트암페어이하의 것	0	K	
8502134000	출력 3,500킬로볼트암페어초과의 것	0	K	
8502201000	출력 75킬로볼트암페어이하의 것	8	A	
8502202000	출력 75킬로볼트암페어초과 375킬로볼트암페어이하의 것	8	A	
8502203010	400킬로와트에 상응하는 출력	0	K	
8502203090	기타	8	A	
8502204000	출력 750킬로볼트암페어초과의 것	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8502311000	출력 75킬로볼트암페어이하의 것	8	A	
8502312000	출력 75킬로볼트암페어초과 375킬로볼트암페어이하의 것	8	A	
8502313000	출력 375킬로볼트암페어초과 750킬로볼트암페어이하의 것	8	A	
8502314000	출력 750킬로볼트암페어초과의 것	8	A	
8502391000	출력 75킬로볼트암페어이하의 것	8	A	
8502392000	출력 75킬로볼트암페어초과 375킬로볼트암페어이하의 것	8	A	
8502393000	출력 375킬로볼트암페어초과 750킬로볼트암페어이하의 것	8	A	
8502394000	출력 750킬로볼트암페어초과의 것	8	A	
8502400000	회전변환기	8	C	
8503001000	전동기의 것	8	C	
8503002000	발전기의 것과 발전세트의 것	8	A	
8503003000	회전변환기의 것	8	A	
8504101010	전류 1암페어이하의 것	8	A	
8504101020	전류 1암페어초과 20암페어이하의 것	8	A	
8504102000	전류 20암페어초과 60암페어이하의 것	8	A	
8504103000	전류 60암페어초과의 것	8	A	
8504211000	계기용 변압기	8	A	
8504219010	용량 100킬로볼트암페어이하의 것	8	A	
8504219020	용량 100킬로볼트암페어초과 650킬로볼트암페어이하의 것	8	A	
8504221000	계기용 변압기	8	A	
8504229010	용량 650킬로볼트암페어초과 1,000킬로볼트암페어이하의 것	8	A	
8504229020	용량 1,000킬로볼트암페어 초과 5,000킬로볼트암페어이하의 것	8	A	
8504229030	용량 5,000킬로볼트암페어초과 10,000킬로볼트암페어이하의 것	8	A	
8504230000	용량 10,000킬로볼트암페어초과의 것	8	A	
8504311000	계기용 변압기	8	A	
8504312000	전압 조정기	8	A	
8504319010	용량 100볼트암페어이하의 것	8	A	
8504319020	용량 100볼트암페어초과 500볼트암페어이하의 것	8	A	
8504319040	용량 500볼트암페어초과 1킬로볼트암페어이하의 것	8	A	
8504321000	계기용 변압기	8	A	
8504322000	전압 조정기	8	A	
8504329010	용량 1킬로볼트암페어초과 5킬로볼트암페어이하의 것	8	A	
8504329020	용량 5킬로볼트암페어초과 16킬로볼트암페어이하의 것	8	A	
8504331000	계기용 변압기	8	A	
8504332000	전압 조정기	8	A	
8504339010	용량 16킬로볼트암페어초과 30킬로볼트암페어이하의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8504339020	용량 30킬로볼트암페어초과 100킬로볼트암페어이하의 것	8	A	
8504339040	용량 100킬로볼트암페어초과 500킬로볼트암페어이하의 것	8	A	
8504341000	계기용 변압기	8	A	
8504342000	전압 조정기	8	A	
8504349010	용량 500킬로볼트암페어초과 2,000킬로볼트암페어이하의 것	8	A	
8504349030	용량 2,000킬로볼트암페어초과의 것	8	A	
8504401010	자동자료처리기계와 그 단위기기의 것 및 전기통신용 기기의 것	0	K	
8504401090	기타	8	A	
8504402011	자동자료처리기계와 그 단위기기의 것 및 전기통신용 기기의 것	0	K	
8504402019	기타	8	C	
8504402091	자동자료처리기계와 그 단위기기의 것 및 전기통신용 기기의 것	0	K	
8504402099	기타	8	A	
8504403010	자동자료처리기계와 그 단위기기의 것 및 전기통신용기기의 것	0	K	
8504403090	기타	8	A	
8504404010	자동자료처리기계와 그 단위기기의 것 및 전기통신용기기의 것	0	K	
8504404090	기타	8	A	
8504405010	자동자료처리기계와 그 단위기기의 것 및 전기통신용기기의 것	0	K	
8504405090	기타	8	A	
8504409011	자동자료처리기계용과 그 단위기기의 것	0	K	
8504409019	기타	0	K	
8504409091	전기통신용 기기의 것	0	K	
8504409099	기타	8	A	
8504501010	자동자료처리기계와 그 단위기기의 것 및 전기통신용기기의 것	0	K	
8504501090	기타	8	A	
8504502010	자동자료처리기계와 그 단위기기의 것 및 전기통신용기기의 것	0	K	
8504502090	기타	8	C	
8504509010	자동자료처리기계와 그 단위기기의 것 및 전기통신용기기의 것	0	K	
8504509090	기타	8	A	
8504901000	인쇄회로조립품(제8504.40호 및 제8504.50호의 자동자료처리기계 및 그 단위기기와 전기통신용 기기의 것으로서 제8534호의 인쇄회로로 구성된 것에 한한다)	0	K	
8504909000	기타	8	A	
8505111000	알니코의 것	8	A	
8505119000	기타	8	A	
8505191000	산화철의 것	8	A	
8505199000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8505200000	전자석 커플링·클러치와 브레이크	8	A	
8505300000	전자석 리프팅 헤드	8	A	
8505901000	전자석	8	A	
8505902000	전자석 또는 영구자석식의 척·클램프·바이스와 기타 이와 유사한 가공물 홀더어	8	A	
8505909000	부분품	8	A	
8506101000	가. 망간건전지	13	A	
8506102000	나. 알칼리망간건전지	13	C	
8506109000	다. 기타	8	A	
8506300000	2. 산화수은제의 것	8	A	
8506400000	3. 산화은제의 것	8	A	
8506500000	4. 리튬제의 것	8	A	
8506600000	5. 에어징크제의 것	8	D	
8506801000	산화아연제의 것	8	A	
8506809000	기타	8	D	
8506900000	7. 부분품	8	A	
8507100000	피스톤식 엔진 시동용의 연산(鉛酸)축전지	8	A	
8507200000	기타의 연산(鉛酸)축전지	8	A	
8507300000	니켈 카드뮴 축전지	8	A	
8507400000	니켈-철축전지	8	A	
8507801000	니켈수소 축전지	8	A	
8507802000	리튬이온축전지	8	A	
8507803000	리튬폴리머축전지	8	A	
8507809000	기타	8	A	
8507901000	격리판	8	A	
8507909000	기타	8	A	
8509100000	1. 진공청소기(건식과 습식의 것을 포함한다)	8	A	
8509200000	2. 바닥광택기	8	A	
8509300000	3. 주방용 쓰레기처리기	8	A	
8509400000	4. 식품용 그라인더와 믹서, 과즙 또는 채소즙 추출기	8	A	
8509801000	커피분쇄기	8	A	
8509802000	얼음분쇄기	8	A	
8509809000	기타	8	A	
8509900000	6. 부분품	8	A	
8510100000	1. 면도기	8	A	
8510200000	2. 이발기	8	A	
8510300000	3. 모발제거기	8	A	
8510901000	가. 면도기의 것	8	A	
8510902000	나. 이발기의 것	8	A	
8510903000	다. 모발제거기의 것	8	A	
8511101000	가. 항공기용의 것	3	A	
8511109000	나. 기타	8	A	
8511201000	가. 항공기용의 것	3	A	
8511209000	나. 기타	8	A	
8511301000	가. 항공기용의 것	3	A	
8511309000	나. 기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8511401000	가. 항공기용의 것	3	A	
8511409000	나. 기타	8	A	
8511501000	가. 항공기용의 것	3	A	
8511509000	나. 기타	8	A	
8511801000	가. 항공기용의 것	3	A	
8511809000	나. 기타	8	A	
8511901000	가. 항공기용의 것	3	A	
8511909000	나. 기타	8	A	
8512100000	자전거에 사용되는 조명용 또는 시각 신호용 기구	8	A	
8512201000	조명용 기구	8	A	
8512202000	시각신호용 기구	8	A	
8512300000	음향신호용 기구	8	A	
8512400000	윈드스크린와이퍼·제상기와 제무기	8	A	
8512900000	부분품	8	A	
8513101000	광산용 안전등	8	A	
8513102000	손전등	8	C	
8513109000	기타	8	A	
8513900000	부분품	8	A	
8514101000	이화학용의 것	8	A	
8514102000	금속공업용의 것	8	A	
8514103000	식품공업용의 것	8	A	
8514109011	반도체웨이퍼상의 반도체 소자 제조용의 것	0	K	
8514109019	기타	0	K	
8514109090	기타	8	A	
8514201000	이화학용의 것	8	A	
8514202000	금속공업용의 것	8	A	
8514203000	식품공업용의 것	8	A	
8514209010	반도체웨이퍼상의 반도체 소자 제조용의 것	0	K	
8514209090	기타	8	A	
8514301010	반도체 웨이퍼 급속가열기	0	K	
8514301090	기타	0	K	
8514309000	기타	8	C	
8514401000	반도체 제조용의 것	0	K	
8514409000	기타	8	A	
8514901010	제8514.10.9011호, 제8514.20.9010호 및 제8514.30.1010호의 것	0	K	
8514901090	기타	0	K	
8514909000	기타	8	A	
8515110000	납땜용의 인두와 건	8	A	
8515190000	기타	8	C	
8515211010	로보트형의 것	8	A	
8515211090	기타	8	A	
8515212010	로보트형의 것	8	A	
8515212090	기타	8	A	
8515213010	로보트형의 것	8	A	
8515213090	기타	8	A	
8515219010	로보트형의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8515219090	기타	8	A	
8515291000	점 용접기기	8	A	
8515292000	봉합 용접기기	8	A	
8515293000	바트 용접기기	8	A	
8515299000	기타	8	A	
8515311010	로보트형의 것	8	A	
8515311090	기타	8	A	
8515319010	로보트형의 것	8	A	
8515319090	기타	8	C	
8515391000	교류아크 용접기기	8	A	
8515399000	기타	8	C	
8515801000	초음파 용융기기	8	C	
8515802000	전자빔용기기	8	A	
8515803000	레이저 작동식기기	8	G	
8515809010	반도체 조립용의 다이 부착기, 테이프자동접착기 및 와이어접착기	0	K	
8515809090	기타	8	A	
8515901010	제8515.80.9010호의 것	0	K	
8515901090	기타	8	C	
8515909010	제8515.80.9010호의 것	0	K	
8515909090	기타	8	C	
8516100000	1. 전기식의 즉시식 또는 저장식 물가열기와 투입식가열기	8	A	
8516210000	저장식 가열 라디에이터	8	A	
8516290000	기타	8	A	
8516310000	헤어드라이어	8	A	
8516320000	기타의 이용기기	8	A	
8516330000	손 건조기	8	A	
8516400000	4. 전기다리미	8	A	
8516500000	5. 마이크로웨이브 오븐	8	A	
8516601000	전기오븐	8	A	
8516602000	전기밥솥(보온기능을 가진 것을 포함한다)	8	A	
8516609000	기타	8	A	
8516710000	커피 또는 차 끓이기기	8	A	
8516720000	토우스터	8	A	
8516791000	전기보온밥통	8	A	
8516799000	기타	8	A	
8516800000	8. 전열용 저항체	8	C	
8516900000	9. 부분품	8	A	
8517110000	유선전화기(코드레스 핸드세트가 있는 것에 한한다)	0	K	
8517191000	영상전화기	0	K	
8517199020	푸쉬 버튼식 전화기	0	K	
8517199090	기타	0	K	
8517210000	팩시밀리	0	K	
8517220000	텔레프린터	0	K	
8517301000	기간통신사업용 교환기	0	K	
8517302000	사설통신용 교환기	0	K	
8517309000	기타	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8517502010	단국장치	0	K	
8517502020	중계장치	0	K	
8517502090	기타	0	K	
8517504030	단국장치	0	K	
8517504040	중계장치	0	K	
8517504090	기타	0	K	
8517505050	광중계장치	0	K	
8517505070	광단국장치	0	K	
8517505090	기타	0	K	
8517507010	에이/디, 디/에이변환기	0	K	
8517507020	코덱	0	K	
8517507030	모뎀(모뎀카드를 포함한다)	0	K	
8517507090	기타	0	K	
8517508010	아날로그 신호전송 방식의 것	0	K	
8517508020	디지탈 신호전송 방식의 것	0	K	
8517508090	기타	0	K	
8517509000	기타	0	K	
8517803000	키-폰	0	K	
8517804000	영상전신기	0	K	
8517809000	기타	0	K	
8517901000	전화기의 것	0	K	
8517909200	기간통신사업용 교환기의 것	0	K	
8517909300	사설통신용 교환기의 것	0	K	
8517909410	동축케이블 반송장치의 것	0	K	
8517909420	광섬유 전송시스템의 것	0	K	
8517909490	기타	0	K	
8517909500	팩시밀리의 것	0	K	
8517909600	텔레프린터의 것	0	K	
8517909700	영상전신기의 것	0	K	
8517909900	기타	0	K	
8518101000	전기통신용 마이크로폰(직경 10밀리미터 이하, 높이 3밀리미터 이하 로서 주파수 대역이 300헤르쯔~3.4킬로헤르쯔 범위의 것에 한한다)	0	K	
8518109000	기타	8	A	
8518210000	단일형 확성기(인클로우저에 장착된 것에 한한다)	8	A	
8518220000	복합형 확성기(동일 인클로우저에 장착된 것에 한한다)	8	G	
8518291000	전기통신용의 것(하우징 없이 직경 50밀리미터 이하로서 주파수대역이 300헤르쯔~3.4킬로헤르쯔 범위의 것에 한한다)	0	K	
8518299000	기타	8	A	
8518304000	유선전화 핸드세트	0	K	
8518309000	기타	8	A	
8518400000	가청주파증폭기	8	A	
8518500000	음향증폭세트	8	A	
8518901000	인쇄회로조립품(제8518.10.1000호 및 제8518.29.1000호의 것)	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8518909000	기타	8	A	
8519100000	코인 혹은 디스크 작동식 레코드 플레이어	8	A	
8519210000	확성기를 갖추지 아니한 것	8	A	
8519290000	기타	8	A	
8519310000	레코드판 자동교환 기능을 갖춘 것	8	A	
8519390000	기타	8	A	
8519400000	트랜스크라이빙 머시인	8	A	
8519920000	포켓사이즈형 카세트 플레이어	8	A	
8519931000	자동차용의 것	8	A	
8519932000	휴대용의 것(포켓사이즈형의 것을 제외한다)	8	A	
8519939000	기타	8	A	
8519993010	자동차용의 것	8	A	
8519993020	휴대용의 것	8	A	
8519993090	기타	8	A	
8519999000	기타	8	A	
8520100000	딕테이팅기(외부전원 없이는 작동할 수 없는 것에 한한다)	8	A	
8520200000	전화응답기	0	K	
8520321010	자동차용의 것	8	A	
8520321020	휴대용의 것	8	A	
8520321090	기타	8	A	
8520329000	기타	8	A	
8520331000	자동차용의 것	8	A	
8520332000	휴대용의 것	8	A	
8520339000	기타	8	A	
8520391000	리일테이프형의 것	8	A	
8520399000	기타	8	A	
8520901010	리일테이프형의 것	8	A	
8520901020	디스크형의 것	8	A	
8520901040	카세트형의 것	8	A	
8520901090	기타	8	A	
8520909000	기타	8	A	
8521101000	폭 12.7밀리미터초과의 것	8	A	
8521102000	폭이 12.7밀리미터 이하의 것	8	A	
8521901000	디스크형의 것	8	A	
8521909000	기타	8	A	
8522100000	픽업 카아트리지	8	A	
8522901010	오디오 녹음용	8	A	
8522901020	비데오 녹화용	8	A	
8522901090	기타	8	A	
8522902000	레이저 픽업	8	A	
8522909010	전화응답기용 평판 디스플레이(LCD, EL, 플라즈마 및 기타 다른 기술의 것을 포함한다)	0	K	
8522909020	전화응답기용 인쇄회로조립품(제8534호의 인쇄회로로 구성된 것에 한한다)	0	K	
8522909090	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8523110000	폭 4 밀리미터 이하의 것	0	K	
8523120000	폭 4 밀리미터 초과 6.5밀리미터 이하의 것	0	K	
8523131000	오디오 녹음용	0	K	
8523132010	폭8밀리미터의 것	0	K	
8523132020	폭12.7밀리미터의 것	0	K	
8523132090	기타	0	K	
8523139000	기타	0	K	
8523201000	플로피디스크	0	K	
8523209000	기타	0	K	
8523300000	마그네틱 스트라이프를 자장한 카드	8	C	
8523900000	기타	0	K	
8524100000	1. 축음기용의 레코드판	8	A	
8524311000	(1) 컴퓨터 소프트웨어를 수록한 것	0	K	
8524319000	(2) 기타	0	K	
8524320000	나. 음성만을 재생하는 것	8	A	
8524391000	명령·데이타·음성 및 영상을 재생하는 것(자동자료처리기계에서 이진법으로 운영되고, 사용자와 상호 연결이 가능한 것에 한한다)	0	K	
8524399000	기타	8	A	
8524401010	(1) 컴퓨터 소프트웨어를 수록한 것	0	K	
8524401090	(2) 기타	0	K	
8524402010	(1) 컴퓨터 소프트웨어를 수록한 것	0	K	
8524402090	(2) 기타	0	K	
8524403010	(1) 컴퓨터 소프트웨어를 수록한 것	0	K	
8524403090	(2) 기타	0	K	
8524511000	비데오 녹화된 것	8	A	
8524519000	기타	8	A	
8524521000	비데오 녹화된 것	8	A	
8524529000	기타	8	A	
8524531000	(1) 비데오 녹화된 것	20won/매본	A	
8524539000	(2) 기타	8	A	
8524600000	5. 마그네틱 스트라이프를 자장한 카드	8	A	
8524911000	(1) 컴퓨터 소프트웨어를 수록한 것	0	K	
8524919000	(2) 기타	0	K	
8524991000	비데오 녹화된 것	8	A	
8524999010	명령·데이타·음성 및 영상을 재생하는 것(자동자료처리기계에서 이진법으로 운영되고, 사용자와 상호 연결이 가능한 것에 한한다)	0	K	
8524999090	기타	8	A	
8525101000	라디오방송용의 것	8	A	
8525102000	텔레비전 방송용의 것	8	A	
8525109010	라디오 방송용과 텔레비전 방송용의 것을 제외한 것	0	K	
8525109090	기타	8	A	
8525201000	인쇄전신기기	0	K	
8525202000	영상전신기기	0	K	
8525203000	모사전송기기	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8525204000	라디오 방송용의 것	0	K	
8525205000	텔레비전 방송용의 것	0	K	
8525206010	워키토키 세트	0	K	
8525206090	기타	0	K	
8525207020	자동차용의 것	0	K	
8525207031	800메가헤르쯔 이상, 999메가헤르쯔 이하의 주파수를 이용하는 것	0	K	
8525207032	1,700메가헤르쯔이상, 1,990메가헤르쯔이하의 주파수를 이용하는 것	0	K	
8525207039	기타	0	K	
8525207040	발신전용전화기	0	K	
8525207090	기타	0	K	
8525209100	무선통신용 교환기	0	K	
8525209200	기지국용송수신기	0	K	
8525209300	무선통신용 중계기	0	K	
8525209900	기타	0	K	
8525301000	녹화기용의 것	8	A	
8525302000	모니터용의 것	8	A	
8525309000	기타	8	A	
8525401010	디지탈방식의 것	0	K	
8525401090	기타	8	C	
8525409000	기타	0	K	
8526101000	항공기용의 것	8	C	
8526109000	기타	8	C	
8526911010	항공기용의 것	8	C	
8526911090	기타	8	A	
8526912010	항공기용의 것	8	C	
8526912090	기타	8	C	
8526913010	항공기용의 것	8	A	
8526913090	기타	8	A	
8526914000	로오랑 리이시버	8	A	
8526919010	항공기용의 것	8	C	
8526919090	기타	8	A	
8526920000	무선원격조절기기	8	A	
8527120000	포켓사이즈형 라디오 카세트 플레이어	8	A	
8527131000	카세트형의 것	8	A	
8527132000	디스크형의 것	8	A	
8527133000	카셋트형과 디스크형의 결합기기	8	A	
8527139000	기타	8	A	
8527190000	기타	8	A	
8527211000	카세트형의 것	8	A	
8527212000	디스크형의 것	8	A	
8527213000	카세트형과 디스크형의 결합기기	8	A	
8527219000	기타	8	A	
8527290000	기타	8	A	
8527311010	카세트형의 것	8	A	
8527311020	디스크형의 것	8	A	
8527311030	카세트형과 디스크형의 결합기기	8	A	
8527311090	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8527319000	기타	8	A	
8527320000	시계와 결합된 것(음성기록 또는 재생기기와 결합된 것은 제외한다)	8	A	
8527390000	기타	8	A	
8527901000	장.중.단파 수신기	8	A	
8527902011	휴대용의 것	0	K	
8527902019	기타	8	A	
8527902090	기타	8	A	
8527909000	기타	8	A	
8528121000	비데오 튜너	8	A	
8528122000	위성방송수신기기	8	A	
8528129011	아날로그의 것	8	A	
8528129012	디지털의 것	8	A	
8528129021	아날로그의 것	8	A	
8528129022	디지털의 것	8	A	
8528129031	아날로그의 것	8	A	
8528129032	디지털의 것	8	A	
8528129041	아날로그의 것	8	A	
8528129042	디지털의 것	8	A	
8528129090	기타	8	A	
8528131000	비데오 튜너	8	A	
[illegible]	수상기의 형광면을 대각선으로 측정한 길이 37센티미터 미만의 것	8	A	
8528139020	수상기의 형광면을 대각선으로 측정한 길이 [illegible]센티미터 이상 45.72센티미터 미만의 것	8	A	
[illegible]	[illegible]상기의 형광면을 대각선으로 측정한 길이 45.72 센티미터 이상의 것	8	A	
852[illegible]8139090	기타	8	A	
8528214[illegible]	[illegible]용 텔레비젼 모니터(의료용으로 [illegible]재작된 것에 한한다)	8	A	
[illegible]	[illegible] 폐쇄회로식의 것	8	A	
8528221000	진단용 텔레비젼 모니터(의료용으로 특수제작된 것에 한한다)	8	C	
8528229000	기타 폐쇄회로식의 것	8	A	
8528300000	3. 영상프로젝터	8	A	
8529101000	가. 레이다기기용의 것	8	A	
8529109100	항행용 무선기기 부선원격조절기용의 것	8	A	
8529109210	위성방송 수신용의 것	8	A	
8529109290	기타	8	A	
8529109300	무선전화용·무선전신용 기기의 것	0	K	
8529109900	기타	8	A	
8529901000	가. 레이다기기의 것	8	A	
8529909100	항행용 무선기기, 무선원격 조절기의 것	8	A	
8529909200	라디오 방송용 또는 텔레비전용 송신기의 것	8	A	
8529909300	무선전화용, 무선전신용 수신기의 것	8	A	
8529909400	라디오 방송 수신기기의 것	8	A	
8529909500	텔레비젼 카메라의 것	8	A	
8529909610	천연색튜우너	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8529909620	흑백 또는 단색튜우너	8	A	
8529909630	영상투사기용 스크린	8	C	
8529909640	기타 천연색용의 것	8	A	
8529909650	기타 흑백 또는 단색용의 것	8	A	
8529909910	라디오 방송용 또는 텔레비전 방송용의 것을 제외한 송신기의 것, 수신기기가 결합된 송신기기의 것, 디지탈정지화상 비데오카메라의 것, 호출·경보 또는 페이징용의 휴대형 수신기의 것	0	K	
8529909990	기타	8	A	
8530101010	지상장치용의 것	8	A	
8530101090	기타	8	A	
8530109000	기타	8	A	
8530800000	기타의 기기	8	A	
8530900000	부분품	8	A	
8531101000	도난경보기	8	A	
8531102000	화재경보기	8	A	
8531103000	가스경보기	8	A	
8531104000	전기식의 벨	8	A	
8531105000	사이렌	8	A	
8531109000	기타의 신호기기	8	A	
8531200000	액정표시단자(LCD) 또는 발광다이오드단자(LED) 가 결합된 표시반	0	K	
8531800000	기타의 기기	8	A	
8531901000	제8531.10호의 것	8	A	
8531902000	제8531.20호의 것	0	K	
8531909000	기타	8	A	
8532100000	50/60헤르쯔 회로에서 사용하는 고정식저항기로서 무효전력이 0.5킬로바아르 이상의 것(전력용축전기)	0	K	
8532210000	탄탈륨의 것	0	K	
8532220000	알루미늄 전해의 것	0	K	
8532230000	세라믹 유전체의 것(단층)	0	K	
8532240000	세라믹유전체의 것(다층)	0	K	
8532250000	종이 또는 플라스틱 유전체의 것	0	K	
8532290000	기타	0	K	
8532301000	폴리에틸렌 가변식 축전기	0	K	
8532309000	기타	0	K	
8532901000	고정식의 것	0	K	
8532902000	가변식의 것	0	K	
8532909000	기타	0	K	
8533100000	탄소피막형 고정식 저항기(콤포지션형또는 필름형의 것)	0	K	
8533211000	칩형의 것	0	K	
8533219000	기타	0	K	
8533291000	칩형의 것	0	K	
8533299000	기타	0	K	
8533310000	용량 20와트 이하의 것	0	K	
8533390000	기타	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8533401000	탄소가변의 것	0	K	
8533402000	써머스터	0	K	
8533403000	바리스터	0	K	
8533409000	기타	0	K	
8533901000	가변식 저항기의 것	0	K	
8533909000	기타의 것	0	K	
8534001000	1. 수동소자 부분(인덕턴스, 저항기, 축전지등)이 형성된 것	0	K	
8534002000	2. 테이프형 또는 리드프레임 기능을 하는 회로가 형성된 것	0	K	
8534009000	3. 기타	0	K	
8535100000	퓨우즈	8	A	
8535211000	정격전압 7.25 킬로볼트 미만의 것	8	A	
8535212000	정격전압 7.25킬로볼트 이상 72.5킬로볼트 미만의 것	8	A	
8535291000	정격전압 200 킬로볼트 미만의 것	8	A	
8535292000	정격전압 200킬로볼트 이상의 것	8	A	
8535301000	정격전압 7.25 킬로볼트 미만의 것	8	A	
8535302000	정격전압 7.25킬로 볼트 이상 72.5 킬로 볼트 미만의 것	8	A	
8535303000	정격전압 72.5 킬로볼트이상 200 킬로볼트 미만의 것	8	A	
8535304000	정격전압 200킬로볼트 이상의 것	8	A	
8535400000	피뢰기.전압제한기와 서어지 억제기	8	A	
8535901000	커넥터	8	A	
8535902000	터미널	8	A	
8535909000	기타	8	A	
8536101000	관형의 것	8	C	
8536109000	기타	8	C	
8536200000	자동차단기	8	A	
8536300000	전기회로보호용의 기타기기	8	A	
8536410000	전압 60볼트 이하의 것	8	A	
8536490000	기타	8	C	
8536501000	회전형의 것	8	A	
8536502000	푸쉬 버튼형의 것	8	A	
8536503000	마이크로형의 것	8	A	
8536504000	전자계폐형의 것(전자접속기 포함)	8	A	
8536509010	스냅동작방식의 것(11암페어 이하의 것에 한한다)	0	K	
8536509020	교류(AC)방식의 것(입출력 회로가 광학적으로 짝지워진 것에 한한다)	0	K	
8536509030	온도보호용의 것(1,000볼트 이하의 전압용으로 트랜지스터와 논리칩으로 구성된 것에 한한다)	0	K	
8536509090	기타	8	A	
8536610000	램프홀더	8	A	
8536691000	동축케이블 또는 인쇄회로용의 것	0	K	
8536699000	기타	8	A	
8536901000	접속함	0	K	
8536909010	선과 케이블의 접속용 구성품	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8536909090	기타	8	A	
8537101000	배전반	8	A	
8537102000	자동제어반	8	A	
8537109000	기타	8	A	
8537201000	배전반	8	C	
8537202000	자동제어반	8	A	
8537209000	기타	8	A	
8538100000	보오드·패널·콘솔·책상·캐비넷 및 기타의 기반(제8537호의 물품용에 한하며, 이들 기기를 장착하여 조립한 것을 제외한다)	8	A	
8538901000	개폐기의 것	8	A	
8538902000	자동차단기의 것	8	A	
8538903000	계전기의 것	8	A	
8538904000	자동제어반의 것	8	A	
8538909000	기타	8	A	
8539100000	1. 실드빔 램프 유니트	8	A	
8539210000	텅스텐 할로겐의 것	8	A	
8539221000	백열램프	8	A	
8539222000	장식용 램프	8	A	
8539223000	빔 램프	8	A	
8539224000	집어용 램프	8	A	
8539229000	기타	8	A	
8539290000	기타	8	A	
8539310000	형광램프(열 음극형의 것에 한한다)	8	A	
8539321000	수은램프	8	A	
8539322000	나트륨 증기 램프	8	A	
8539323000	메탈할라이드램프	8	A	
8539390000	기타	8	A	
8539410000	가. 아크 램프	8	A	
8539491010	(가) 반도체 제조용 기기의 것	3	A	
8539491090	(나) 기타	8	A	
8539492000	(2) 적외선 램프	8	A	
8539901000	필라멘트 램프의 것	8	A	
8539902000	방전램프의 것	8	A	
8539909000	기타	8	A	
8540110000	천연색의 것	8	A	
8540120000	흑백 또는 단색의 것	8	A	
8540201000	텔레비전용 촬상관	8	A	
8540209000	기타	8	A	
8540400000	데이터/그래픽 직시관(천연색의 것으로서 인광물질 도트화면간격이 0.4밀리미터미만의 것에 한한다)	8	A	
8540500000	데이터/그래픽 직시관(흑백 또는 기타 단색의 것에 한한다)	8	A	
8540601000	천연색의 것	8	A	
8540609000	기타	8	A	
8540710000	자전관	8	A	
8540720000	속도변조관	8	A	
8540790000	기타	8	A	
8540810000	수신관 또는 증폭관	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8540891000	송신기용의 열전자관	8	A	
8540892000	방전관	8	A	
8540893000	디지트론	8	A	
8540899000	기타	8	C	
8540911000	디플렉션 코일	8	A	
8540912000	전자총	8	A	
8540913000	새도우마스크	8	A	
8540919000	기타	8	A	
8540990000	기타	8	A	
8541101000	칩, 다이스와 절단되지 않은 웨이퍼	0	K	
8541109000	기타	0	K	
8541211000	칩, 다이스와 절단되지 않은 웨이퍼	0	K	
8541219000	기타	0	K	
8541291000	칩, 다이스와 절단되지 않은 웨이퍼	0	K	
8541299000	기타	0	K	
8541301000	칩, 다이스와 절단되지 않은 웨이퍼	0	K	
8541302000	다이리스터	0	K	
8541303000	다이액	0	K	
8541304000	트라이액	0	K	
8541401000	칩, 다이스와 절단되지 않은 웨이퍼	0	K	
8541402010	레이저소자	0	K	
8541402090	기타	0	K	
8541409010	광전도 셀	0	K	
8541409020	광전지(태양전지, 포토다이오드, 포토커플 및 포토릴레이를 포함한다)	0	K	
8541409030	전하결합소자	0	K	
8541409090	기타	0	K	
8541501000	칩, 다이스와 절단되지 않은 웨이퍼	0	K	
8541502000	정류소자	0	K	
8541509000	기타	0	K	
8541601000	수정전동자	0	K	
8541609000	기타	0	K	
8541901000	가. 리드프레임	0	K	
8541902000	나. 다이오드의 것	0	K	
8541903000	다. 트랜지스터의 것	0	K	
8541909000	라. 기타	0	K	
8542100000	1. 전자집적회로를 자장한 카드("스마트"카드)	0	K	
8542211000	칩, 다이스와 절단되지 않은 웨이퍼	0	K	
8542212010	디램	0	K	
8542212020	에스램	0	K	
8542212030	플래쉬 메모리	0	K	
8542212090	기타	0	K	
8542213000	컴퓨터용 중앙처리장치(씨피유)	0	K	
8542219000	기타	0	K	
8542291000	칩, 다이스와 절단되지 않은 웨이퍼	0	K	
8542299000	기타	0	K	
8542600000	3. 하이브리드 집적회로	0	K	
8542700000	4. 전자초소형 조립회로	0	K	
8542901000	리드 프레임	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8542909000	기타	0	K	
8543110000	반도체재료 도핑용 이온주입기	0	K	
8543190000	기타	8	A	
8543200000	2. 신호발생기	8	A	
8543300000	3. 전기도금·전기분해 또는 전기영동(泳動)용 기기	8	A	
8543400000	4. 일렉트릭 펜스 에너자이저	8	A	
8543810000	프록시미티 카드 및 택	0	K	
8543891010	이온정수기	8	A	
8543891020	미용기기	8	A	
8543891030	오디오믹서	8	A	
8543891040	이컬라이저	8	A	
8543891050	오존발생기	8	A	
8543891090	기타	8	C	
8543892000	전자번역기 또는 전자사전	0	K	
8543899010	고주파증폭기	8	D	
8543899020	디텍터(광센서를 포함한다)	8	A	
8543899030	전기신경자극기	0	K	
8543899090	기타	8	A	
8543901010	반도체 재료 도핑용 이온주입기의 것	0	K	
8543901090	기타	8	A	
8543909010	전자번역기 또는 전자사전용 평판디스플레이(LCD, EL, 플라즈마 및 기타 다른 기술의 것을 포함한다)	0	K	
8543909020	전자번역기 또는 전자사전용인쇄회로조립품(제8534호의 인쇄회로로 구성된 것에 한한다)	0	K	
8543909090	기타	8	A	
8544111000	절연도료 피복전선	8	A	
8544119000	기타	8	A	
8544190000	기타	8	A	
8544200000	동축케이블과 기타의 동축 도체	8	A	
8544300000	점화용 와이어링 세트와 기타의 와이어링세트(자동차.항공기.선박용의 것)	8	A	
8544411010	전기통신용의 것	0	K	
8544411090	기타	8	A	
8544412010	전기통신용의 것	0	K	
8544412090	기타	8	A	
8544419010	전기통신용의 것	0	K	
8544419090	기타	8	A	
8544491010	전기통신용의 것	0	K	
8544491090	기타	8	C	
8544492010	전기통신용의 것	0	K	
8544492090	기타	8	C	
8544499010	전기통신용의 것	0	K	
8544499090	기타	8	C	
8544511010	전기통신용의 것	0	K	
8544511090	기타	8	A	
8544512010	전기통신용의 것	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8544512090	기타	8	A	
8544519010	전기통신용의 것	0	K	
8544519090	기타	8	D	
8544591000	고무 절연 전선	8	A	
8544592000	플라스틱 절연전선	8	A	
8544599000	기타	8	A	
8544601010	플라스틱 절연 전선	8	A	
8544601090	기타	8	D	
8544602010	플라스틱 절연전선	8	A	
8544602090	기타	8	A	
8544603010	플라스틱 절연전선	8	A	
8544603090	기타	8	A	
8544700000	광섬유 케이블	0	K	
8545110000	가. 노옹의 것	5	A	
8545190000	나. 기타	5	A	
8545200000	2. 부러쉬	8	A	
8545901000	탄소봉	8	A	
8545909000	기타	8	A	
8546101000	정격전압 1,000볼트 이하의 것	8	A	
8546102000	정격전압 1,000볼트 초과의 것	8	A	
8546201000	정격전압 1,000볼트 이하의 것	8	A	
8546202000	정격전압 1,000볼트 초과 10킬로볼트 이하의 것	8	A	
8546203000	10킬로 볼트초과 100킬로 볼트 이하의 것	8	A	
8546204000	정격전압 100킬로 볼트초과 300킬로볼트 이하의 것	8	A	
8546205000	정격전압 300킬로볼트 초과의 것	8	A	
8546901000	플라스틱제의 애자	8	A	
8546909000	기타	8	A	
8547100000	도자제의 절연용 물품	8	C	
8547200000	플라스틱제의 절연용 물품	8	A	
8547900000	기타	8	A	
8548101000	가. 제3824호의 8의 것	6.5	A	
8548102000	나. 제7204호의 2,3 및 4의 나의 것	1	A	
8548103000	다. 제7404호의 것	0	K	
8548104000	라. 제7503호 또는 제7902호의 것	1	A	
8548105000	마. 제7802호의 것	1	A	
8548106000	바. 제8107호의 카드뮴의 웨이스트와 스크랩 또는 제8111호의 것	5	A	
8548107000	사. 제8506호(부분품을 제외한다)의 것	8	A	
8548109000	아. 기타	8	A	
8548900000	2. 기타	8	A	
8601100000	1. 외부 전원에 의하여 주행하는 것	5	A	
8601200000	2. 축전지에 의하여 주행하는 것	5	A	
8602100000	1. 디이젤 전기기관차	0	K	
8602900000	2. 기타	0	K	
8603101000	객차	5	G	
8603102000	화차	5	A	
8603901000	객차	5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8603902000	화차	5	A	
8604001000	공작차	5	A	
8604002000	기중기차	5	A	
8604003000	검사차	5	A	
8604004000	궤도검사차	5	A	
8604009000	기타	5	A	
8605001010	침대차	5	A	
8605001090	기타	5	A	
8605002000	2. 수하물차	5	A	
8605003000	3. 우편차	5	A	
8605004000	4. 병원차	5	A	
8605009000	5. 기타	5	A	
8606100000	1. 탱크차 및 이와 유사한 차	0	K	
8606200000	2. 단열 또는 냉동용의 화차(제8606호의 1의 것을 제외한다)	0	K	
8606300000	3. 자기양하식의 화차(제8606호의 1의 것 및 2의 것을 제외한다)	0	K	
8606910000	가. 덮개가 있는 것과 밀폐되어 있는 것	0	K	
8606920000	나. 무개차로서 고정된 측면의 높이가 60센티미터를 초과하는 것	0	K	
8606990000	다. 기타	0	K	
8607110000	가. 구동식의 보우기와 비셀보우기	5	A	
8607120000	나. 기타의 보우기와 비셀보우기	5	A	
8607191000	차축	5	A	
8607192000	차륜	5	A	
8607193000	윤축	5	A	
8607199000	기타	5	A	
8607210000	가. 공기식 제동장치와 그 부분품	5	C	
8607290000	나. 기타	5	C	
8607301000	후크	5	A	
8607302000	연결장치	5	A	
8607303000	완충장치	5	A	
8607309000	기타	5	A	
8607910000	가. 기관차용의 것	5	A	
8607990000	나. 기타	5	A	
8608001000	철도 또는 궤도선로용 장치물	8	A	
8608002000	기계식의 신호·안전 또는 교통 관제용의 기기	8	A	
8608009000	부분품	8	A	
8609001000	액체 운반용의 것	0	K	
8609002000	압축가스 운반용의 것	0	K	
8609003000	일반화물 운반용의 것	0	K	
8609004000	동물 운반용의 것	0	K	
8609005000	냉동 및 냉장용의 것	0	K	
8609009000	기타	0	K	
8701100000	1. 보행운전형 트랙터	8	A	
8701200000	2. 세미트레일러 견인용의 도로주행식 트랙터	8	A	
8701300000	3. 무한궤도식 트랙터	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8701901000	가. 트레일러 견인용의 도로주행식 트랙터	8	A	
8701909110	50마력 미만의 것	0	K	
8701909190	기타	0	K	
8701909900	기타	8	A	
8702101000	마이크로버스	10	A	
8702109000	기타	10	A	
8702900000	기타	10	A	
8703101000	설상 주행용의 것	8	A	
8703102000	골프용차	8	A	
8703109000	기타	8	A	
8703211000	세단형의 것	8	A	
8703212000	찝형의 것	8	A	
8703213000	케리올 트럭형·세단 데리버리형 및 이와 유사한 형의 것	8	A	
8703214000	스테이션 웨곤	8	A	
8703215000	구급차	8	A	
8703216000	호욤카	8	A	
8703219000	기타	8	A	
8703221000	세단형의 것	8	A	
8703222000	찝형의 것	8	A	
8703223000	케리올 트럭형·세단 데리버리형 및 이와 유사한 형의 것	8	A	
8703224000	스테이션 웨곤	8	A	
8703225000	구급차	8	A	
8703226000	호욤카	8	A	
8703229000	기타	8	A	
8703231000	세단형의 것	8	A	
8703232000	찝형의 것	8	A	
8703233000	케리올 트럭형·세단데리버리형 및 이와 유사한 형의 것	8	A	
8703234000	스테이션 웨곤	8	A	
8703235000	구급차	8	A	
8703236000	호욤카	8	A	
8703239000	기타	8	A	
8703241000	세단형의 것	8	A	
8703242000	찝형의 것	8	A	
8703243000	케리올 트럭형·세단데리버리형 및 이와 유사한 형의 것	8	A	
8703244000	스테이션 웨곤	8	A	
8703245000	구급차	8	A	
8703246000	호욤카	8	A	
8703249000	기타	8	A	
8703311000	세단형의 것	8	A	
8703312000	찝형의 것	8	A	
8703313000	케리올 트럭형·세단데리버리형 및 이와 유사한 형의 것	8	A	
8703314000	스테이션 웨곤	8	A	
8703315000	구급차	8	A	
8703316000	호욤카	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8703319000	기타	8	A	
8703321000	세단형의 것	8	A	
8703322000	찝형의 것	8	A	
8703323000	케리올 트럭형·세단데리버리형 및 이와 유사한 형의 것	8	A	
8703324000	스테이션 웨곤	8	A	
8703325000	구급차	8	A	
8703326000	호욤카	8	A	
8703329000	기타	8	A	
8703331000	세단형의 것	8	A	
8703332000	찝형의 것	8	A	
8703333000	케리올 트럭형·세단데리버리형 및 이와 유사한 형의 것	8	A	
8703334000	스테이션 웨곤	8	A	
8703335000	구급차	8	A	
8703336000	호욤카	8	A	
8703339000	기타	8	A	
8703901000	세단형의 것	8	A	
8703902000	찝형의 것	8	A	
8703903000	케리올 트럭형·세단데리버리형및 이와 유사한 형의 것	8	A	
8703904000	스테이션 웨곤	8	A	
8703905000	구급차	8	A	
8703906000	호욤카	8	A	
8703907000	전기자동차	8	G	
8703909000	기타	8	G	
8704100000	덤프차(비고속도로용으로 설계제작된 것에 한한다)	0	K	
8704211000	일반화물자동차	10	A	
8704219010	냉동 및 냉장차	10	A	
8704219020	탱크차	10	A	
8704219090	기타	10	A	
8704221000	일반화물자동차	10	A	
8704229010	냉동 및 냉장차	10	A	
8704229020	탱크차	10	A	
8704229090	기타	10	A	
8704231000	일반화물자동차	10	A	
8704239010	냉동 및 냉장차	10	A	
8704239020	탱크차	10	A	
8704239090	기타	10	A	
8704311000	일반화물자동차	10	A	
8704319010	냉동 및 냉장차	10	A	
8704319020	탱크차	10	A	
8704319090	기타	10	A	
8704321000	일반화물자동차	10	A	
8704329010	냉동 및 냉장차	10	A	
8704329020	탱크차	10	A	
8704329090	기타	10	A	
8704901000	일반화물자동차	10	A	
8704909010	냉동 및 냉장차	10	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8704909020	탱크차	10	A	
8704909090	기타	10	A	
8705101000	신축붐식의 것	8	A	
8705102000	앵글식의 것	8	A	
8705109000	기타	8	A	
8705200000	이동식 시추용의 데릭차	8	A	
8705300000	소방차	8	A	
8705400000	콘크리트믹서 운반차	8	A	
8705901010	농업용 살포차	8	A	
8705901090	기타	8	A	
8705909010	구난차	8	A	
8705909020	도로청소차	8	A	
8705909030	이동공작차	8	A	
8705909040	이동방송차	8	A	
8705909050	이동진료차	8	A	
8705909060	이동통신차와 레이더차	8	A	
8705909070	제설차	8	A	
8705909090	기타	8	A	
8706001010	가. 제8701호의 2 및 4의 가의 것	8	A	
8706001090	나. 기타	8	A	
8706002000	2. 제8702호의 것	8	A	
8706003000	3. 제8703호의 것	8	A	
8706004000	4. 제8704호의 것	8	A	
8706005000	5. 제8705호의 것	8	A	
8707100000	1. 제8703호의 차량용의 것	8	A	
8707901010	(1) 제8701호의 2 및 4의 가의 것	8	A	
8707901090	(2) 기타	8	A	
8707902000	나. 제8702호의 것	8	A	
8707903000	다. 제8704호의 것	8	A	
8707904000	라. 제8705호의 것	8	A	
8708100000	완충기와 그 부분품	8	A	
8708210000	안전벨트	8	A	
8708291000	에어 백	8	A	
8708299000	기타	8	A	
8708310000	장착된 브레이크 라이닝	8	A	
8708391000	브레이크 부스터	8	A	
8708392000	전자 제어식 제동장치	8	A	
8708399000	기타	8	A	
8708400000	기어박스	8	A	
8708500000	차동장치를 갖춘 구동차축(변속장치를 갖추었는지의 여부를 불문한다)	8	A	
8708600000	비구동 차축과 그 부분품	8	A	
8708700000	로우드 휘일 및 그 부분품과 부속품	8	A	
8708800000	서스펜션 쇼크 업소오바	8	A	
8708910000	방열기	8	A	
8708920000	소음기와 배기관	8	A	
8708930000	클러치와 그 부분품	8	A	
8708940000	핸들·운전대 및 운전박스	8	A	
8708991010	제8701호의 것	8	A	
8708991020	제8702호의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8708991030	제8703호의 것	8	A	
8708991040	제8704호의 것	8	A	
8708991050	제8705호의 것	8	A	
8708999000	기타	8	A	
8709110000	전기식의 것	8	A	
8709190000	기타	8	A	
8709900000	부분품	8	C	
8710001000	1. 전차	0	K	
8710002000	2. 기타의 장갑차량	0	K	
8710009000	3. 부분품	0	K	
8711101000	모터사이클	8	A	
8711102000	모페드	8	A	
8711103000	사이드카	8	A	
8711109000	기타	8	A	
8711201000	모터사이클	8	A	
8711202000	사이드카	8	A	
8711209000	기타	8	A	
8711301000	모터사이클	8	A	
8711302000	사이드카	8	A	
8711309000	기타	8	A	
8711401000	모터사이클	8	A	
8711402000	사이드카	8	A	
8711409000	기타	8	A	
8711501000	모터사이클	8	A	
8711502000	사이드카	8	A	
8711509000	기타	8	A	
8711901000	모터사이클	8	A	
8711902000	사이드카	8	A	
8711909000	기타	8	A	
8712001000	경기용의 것	8	A	
8712009010	화물운반용의 것	8	A	
8712009020	삼륜자전거	8	A	
8712009090	기타	8	A	
8713100000	기계구동식이 아닌 것	0	K	
8713900000	기타	0	K	
8714110000	안장	8	A	
8714190000	기타	8	A	
8714200000	신체장애인용 차량의 것	0	K	
8714911000	프레임	8	C	
8714912000	포오크	8	A	
8714919000	기타 부분품	8	C	
8714921000	휘일림	8	A	
8714922000	스포우크	8	A	
8714931000	허브(코오스터브레이킹허브와 허브 브레이크를 제외한다)	8	A	
8714932000	프리휘일 스프로켓 휘일	8	A	
8714941000	코오스트 브레이킹 허브와 허브 브레이크	8	A	
8714942000	기타 브레이크	8	A	
8714949000	이들 부분품	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8714950000	안장	8	A	
8714961000	페달	8	A	
8714962000	크랭크 기어	8	A	
8714969000	이들 부분품	8	C	
8714990000	기타	8	C	
8715000000	유모차와 그 부분품	8	A	
8716100000	트레일러와 세미트레일러(이동주택형의 것으로서 주거 및 캠핑용의 것)	8	A	
8716200000	농업용의 자동적재식 또는 자동 양하식의 트레일러와 세미트레일러	8	A	
8716310000	탱커트레일러와 탱커세미트레일러	8	A	
8716390000	기타	8	A	
8716400000	기타의 트레일러와 세미트레일러	8	A	
8716801000	손수레	8	A	
8716802000	우마차	8	A	
8716803000	썰매	8	A	
8716809000	기타	8	A	
8716901000	트레일러와 세미트레일러의 것	8	A	
8716909000	기타	8	A	
8801101000	가. 글라이더	0	K	
8801102000	나. 행글라이더	0	K	
8801901000	가. 기구와 비행선	8	A	
8801909000	나. 기타	0	K	
8802111000	군용의 것	0	K	
8802119000	기타	0	K	
8802121000	군용의 것	0	K	
8802129000	기타	0	K	
8802201000	프로펠러식의 것	0	K	
8802202000	터보프로펠러식의 것	0	K	
8802203000	터보제트식의 것	0	K	
8802209000	기타	0	K	
8802301000	프로펠러식의 것	0	K	
8802302000	터보프로펠러식의 것	0	K	
8802303000	터보제트식의 것	0	K	
8802309000	기타	0	K	
8802401000	프로펠러식의 것	0	K	
8802402000	터보프로펠러식의 것	0	K	
8802403000	터보제트식의 것	0	K	
8802409000	기타	0	K	
8802601010	(1) 인공위성	0	K	
8802601090	(2) 기타	0	K	
8802602000	나. 우주선 운반로켓	0	K	
8802603000	다. 서보비털	0	K	
8803100000	1. 프로펠러와 로터 및 이들의 부분품	0	K	
8803200000	2. 기체지지부와 그 부분품	0	K	
8803301000	가. 비행기용의 것	0	K	
8803302000	나. 헬리콥터용의 것	0	K	
8803901000	가. 글라이더·행글라이더용의 것	0	K	
8803902000	나. 우주선(인공위성을 포함한다)용의 것	0	K	
8803909000	다. 기타	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8804001000	1. 낙하산(조종 가능한 낙하산 및 패러글라이더를 포함한다)	0	K	
8804002000	2. 로토슈트	0	K	
8804009010	가. 낙하산(조종 가능한 낙하산 및 패러글라이더를 포함한다)의 것	0	K	
8804009020	나. 로토슈트의 것	0	K	
8805101010	(1) 군·경찰용의 것	0	K	
8805101090	(2) 기타	5	A	
8805102010	(1) 군·경찰용의 것	0	K	
8805102090	(2) 기타	5	A	
8805109010	(1) 군·경찰용의 것	0	K	
8805109090	(2) 기타	5	A	
8805211010	(가) 군 · 경찰용의 것	0	K	
8805211090	(나) 기타	5	A	
8805212010	(가) 군 · 경찰용의 것	0	K	
8805212090	(나) 기타	5	A	
8805291010	(가) 군 · 경찰용의 것	0	K	
8805291090	(나) 기타	5	A	
8805292010	(가) 군 · 경찰용의 것	0	K	
8805292090	(나) 기타	5	A	
8901100000	1. 순항선·유람선과 이와 유사한 선박(주로 사람수송용으로 설계제작된 것에 한한다) 및 각종의 페리보트	0	K	
8901200000	2. 탱커	0	K	
8901300000	3. 냉동선(제8901호의 2의 것을 제외한다)	0	K	
8901901000	가. 화물선	0	K	
8901902000	나. 화객선	0	K	
8902001010	철강선	0	K	
8902001020	에프·알·피선	0	K	
8902001030	목조선	0	K	
8902001090	기타	0	K	
8902002010	가. 어획물의 가공선·저장선	0	K	
8902002090	나. 기타	0	K	
8903100000	인플랫터블식의 것	8	A	
8903910000	범선(보조모터를 부착하였는지의 여부를 불문한다)	8	C	
8903920000	모터보우트(아웃보오드 모터보우트를 제외한다)	8	C	
8903991000	아웃보오드모터보우트	8	C	
8903999000	기타	8	C	
8904001000	1. 예인선	5	A	
8904002000	2. 푸셔크라프트	5	A	
8904009000	3. 기타	5	A	
8905100000	1. 준설선	5	A	
8905201000	시추대	5	A	
8905202000	작업대	5	A	
8905209000	기타	5	A	
8905901000	조명선	5	A	
8905902000	소방선	5	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
8905903000	기중기선	5	A	
8905904000	발전선	5	A	
8905905000	해난구조선	5	A	
8905906000	공작선	5	A	
8905907000	시추선	5	A	
8905908000	부선거	5	A	
8905909000	기타	5	A	
8906100000	1. 군함	0	K	
8906900000	2. 기타	0	K	
8907100000	1. 인플랫터블식의 부교	5	A	
8907901000	부교(제8907.10호의 것은 제외한다)	5	A	
8907902000	탱크	5	A	
8907903000	코오퍼댐	5	A	
8907904000	부잔교	5	A	
8907905000	부표	5	C	
8907906000	수로부표	5	A	
8907909000	기타	5	A	
8908001000	1. 해체용 선박	1	A	
8908009000	2. 기타	1	A	
9001101000	광섬유	8	A	
9001102000	광섬유다발	8	A	
9001103000	광섬유케이블	8	C	
9001200000	편광재료제의 판	8	A	
9001300000	콘택트렌즈	8	C	
9001401000	시력 교정용의 것	8	A	
9001409000	기타	8	A	
9001501000	시력 교정용의 것	8	A	
9001509000	기타	8	A	
9001901000	프리즘	8	C	
9001902000	반사경	8	A	
9001903000	기타의 렌즈	8	A	
9001909000	기타	8	A	
9002111000	사진기용의 것	8	A	
9002119010	촬영기 및 비디오카메라용의 것	8	A	
9002119020	영사기용의 것	8	A	
9002119090	기타	8	A	
9002191000	현미경용의 것	8	A	
9002192000	천체망원경용의 것	8	A	
9002199000	기타	8	A	
9002201000	사진기용의 것	8	A	
9002209000	기타	8	A	
9002901000	가. 사진기용의 것	8	A	
9002909010	(1) 반도체 제조용 기기의 것	3	A	
9002909090	(2) 기타	8	A	
9003110000	플라스틱제의 것	8	A	
9003191000	귀금속을 사용한 것	8	A	
9003199000	기타	8	A	
9003900000	부분품	8	A	
9004101000	귀금속을 사용한 것	8	A	
9004109000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9004901010	귀금속을 사용한 것	8	A	
9004901090	기타	8	A	
9004909010	귀금속을 사용한 것	8	A	
9004909090	기타	8	A	
9005100000	쌍안경	8	A	
9005801000	단안경	8	A	
9005802010	반사망원경	8	A	
9005802020	굴절식 천체망원경	8	A	
9005802030	자오의·적도의·천경의와 경위의	8	A	
9005802090	기타	8	A	
9005809000	기타	8	A	
9005900000	부분품과 부속품(장착구를 포함한다)	8	C	
9006100000	1. 인쇄제판용 사진기	8	A	
9006200000	2. 문서수록용 사진기(마이크로필름·마이크로피쉐 또는 기타의 마이크로폼용의 것에 한한다)	8	A	
9006301000	수중촬영용 사진기	8	A	
9006302000	공중측량용 사진기	8	A	
9006303000	내부기관의 의료검진용 사진기	8	C	
9006304000	법정비교용 사진기	8	A	
9006401000	폴라로이드 사진기	8	A	
9006402000	스티커 사진기	8	A	
9006409000	기타	8	A	
9006511000	(1) 특수용도사진기	8	A	
9006519000	(2) 기타	8	A	
9006521000	(1) 특수용도사진기	8	A	
9006529000	(2) 기타	8	A	
9006531000	(1) 특수용도사진기	8	A	
9006539010	일회용사진기	8	A	
9006539090	기타	8	A	
9006591000	(1) 특수용도사진기	8	A	
9006599000	(2) 기타	8	A	
9006610000	섬광기구(전자식 방전램프를 사용한 것에 한한다)	8	A	
9006620000	섬광전구와 이와 유사한 물품	8	A	
9006690000	기타	8	A	
9006910000	카메라용의 것	8	A	
9006990000	기타	8	A	
9007110000	폭 16밀리미터 미만 또는 더블8밀리미터의 필름용의 것	8	A	
9007190000	기타	8	A	
9007201000	폭16밀리미터 미만의 필름용의 것	8	A	
9007209010	폭20밀리미터 미만의 필름의 것	8	A	
9007209020	폭20밀리미터 이상의 필름의 것	8	A	
9007910000	촬영기용의 것	8	A	
9007920000	영사기용의 것	8	A	
9008100000	환등기	8	A	
9008200000	마이크로필름·마이크로피쉐 기타의 마이크로포옴리이더(복사기능의 유무를 불문한다)	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9008300000	기타의 투영기	8	A	
9008401000	인쇄제판 조정용의 것	8	A	
9008402000	마이크로 필름용의 것	8	A	
9008409000	기타	8	A	
9008900000	부분품과 부속품	8	A	
9009110000	원래의 영상을 직접 복사지에 복사하는 것(직접처리식의 것)	0	K	
9009120000	원래의 영상을 매개체를 통하여 복사지에 복사하는 것(간접처리식의 것)	8	A	
9009210000	광학기구를 갖춘 것	0	K	
9009220000	밀착식의 것	8	A	
9009300000	열식복사기	8	C	
9009910000	자동 문서공급기	0	K	
9009920000	지공급기	0	K	
9009930000	분류기	0	K	
9009990000	기타	0	K	
9010101000	인쇄 제판용의 것	8	A	
9010102000	마이크로필름용의 것	8	A	
9010109010	반도체 제조용의 것	0	K	
9010109090	기타	8	A	
9010410000	웨이퍼 상(上)에 직접 그리는 기기	0	K	
9010420000	스텝 앤 리피트 얼라이너	0	K	
9010490000	기타	0	K	
9010501000	반도체제조용 현상기	0	K	
9010502000	감광성 평판디스플레이용기판에 회로모형을 투영하거나 드로잉하는 기기	0	K	
9010509000	기타	8	A	
9010600000	영사용 스크린	8	A	
9010901010	제9010.41호 내지 제9010.49호의 것과 제9010.50.1000호의 것	0	K	
9010901090	기타	0	K	
9010902000	제9010.50.2000호의 것	0	K	
9010909000	기타	8	A	
9011101000	반도체 웨이퍼 또는 레티클의 취급과 이송용으로 특별히 고안된 장치가 부착된 것	0	K	
9011109000	기타	8	A	
9011201010	반도체 웨이퍼 또는 레티클의 취급과 이송용으로 특별히 고안된 장치가 부착된 것	0	K	
9011201090	기타	8	A	
9011209000	기타	8	A	
9011801000	편광 현미경	8	A	
9011802000	금속 현미경	8	A	
9011803000	위상차 현미경	8	A	
9011804000	생물 현미경	8	A	
9011805000	비교 현미경	8	A	
9011809000	기타	8	A	
9011901000	제9011.10.1000호 및 제9011.20.1010호의 것	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9011909000	기타	8	A	
9012101010	일렉트론 빔 현미경(반도체 웨이퍼 또는 레티클의 취급과 이송용으로 특별히 고안된 장치가 부착된 것에 한한다)	0	K	
9012101090	기타	8	A	
9012102000	회절기기	8	A	
9012901000	제9012.10.1010호의 것	0	K	
9012909000	기타	8	A	
9013100000	무기용의 망원조준기, 잠망경 및 이 류 또는16부의 기기 부분품용의 망원경	8	A	
9013200000	레이저기기(레이저 다이오드를 제외한다)	8	A	
9013801010	광전자식 시계용의 것	8	A	
9013801020	전자계산기용의 것	0	K	
9013801030	텔레비젼용의 것	8	A	
9013801090	기타	8	A	
9013802000	확대경, 루페 및 섬유 카운터	8	A	
9013803000	도어아이	8	A	
9013809000	기타	8	A	
9013901000	제9013.80.1020호의 것	0	K	
9013909000	기타	8	A	
9014101010	항공기용의 것	8	A	
9014101090	기타	8	A	
9014102010	항공기용의 것	8	A	
9014102090	기타	8	A	
9014109000	기타	8	A	
9014200000	항공용 또는 우주항행용 기기(콤파스를 제외한다)	8	A	
9014800000	기타의 항행용 기기	8	A	
9014901000	항공기용의 것	8	A	
9014909000	기타	8	A	
9015100000	측거의	8	A	
9015200000	경위의와 시거의(태코미터)	8	A	
9015300000	수준기	8	A	
9015400000	사진측량기기	8	A	
9015801000	토지측량용의 것	8	A	
9015802000	수로 측량용의 것	8	A	
9015803000	해양 측량용의 것	8	A	
9015804000	수리 계측용의 것	8	A	
9015805000	기상 관측용의 것	8	A	
9015809000	기타	8	A	
9015900000	부분품과 부속품	8	A	
9016001000	직시식의 것	8	A	
9016002000	전자식의 것	8	A	
9016008000	기타	8	A	
9016009000	부분품 및 부속품	8	A	
9017101000	플로터	0	K	
9017109000	기타	8	A	
9017201010	플로터	0	K	
9017201090	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9017202010	플로터	0	K	
9017202090	기타	8	A	
9017203000	계산용구	8	A	
9017204000	패턴형성기(주로 사진 감광액이 도포된 감광판으로 부터 마스크와 레티큘을 제조하기 위해 사용되는 것)	0	K	
9017209000	기타	8	A	
9017301000	마이크로미터	8	A	
9017302000	다이알 게이지류	8	A	
9017303000	버어니어 캘리퍼스	8	A	
9017309000	기타	8	A	
9017801000	눈금이 든 곧은자와 줄자	8	A	
9017809010	반도체 제조용의 것	0	K	
9017809090	기타	8	A	
9017901010	제9017.20.4000호의것	0	K	
9017901090	기타	0	K	
9017909010	플로터용 인쇄회로조립품(제8534호의 인쇄회로로 구성된 것에 한한다)	0	K	
9017909020	플로터용 평판디스플레이(LCD, EL, 플라즈마, 기타 다른기술을 이용한 것을 포함한다)	0	K	
9017909090	기타	8	A	
9018111000	심전계	8	G	
9018119000	부분품과 부속품	8	A	
9018120000	초음파 영상진단기	8	G	
9018130000	자기공명 촬영기기	8	G	
9018140000	신티그래픽식 진단기기	8	A	
9018191000	뇌파계	8	C	
9018192000	청력검사용 기구	8	C	
9018194000	혈압측정기기	8	A	
9018197000	환자 감시장치	8	D	
9018198000	기타	8	G	
9018199000	부분품과 부속품	8	C	
9018201000	자외선 또는 적외선 응용기기	8	C	
9018209000	부분품과 부속품	8	C	
9018310000	주사기(바늘의 부착여부를 불문한다)	8	A	
9018321000	주사침	8	C	
9018322000	봉합침	8	C	
9018329000	기타	8	C	
9018391000	수혈세트와 수액세트	8	C	
9018392000	캐디터	8	C	
9018398000	기타	8	C	
9018399000	부분품과 부속품	8	D	
9018411000	치과용 드릴 엔진	8	C	
9018419000	부분품과 부속품	8	C	
9018491000	치과용 바아	8	C	
9018492000	치과용 유니트	8	C	
9018493000	치석 제거기	8	D	
9018498000	기타	8	D	
9018499000	부분품과 부속품	8	D	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9018501000	안과용 기기	8	C	
9018509000	부분품과 부속품	8	C	
9018901000	가. 임신진단기	8	A	
9018909010	기타의 일반외과용 기기	8	C	
9018909020	산부인과용 기기	8	A	
9018909030	내시경(위내시경, 복막경, 방광경 등 이와 유사한 것)	8	G	
9018909040	인공신장기	8	C	
9018909050	인공신장기용 투석기	8	C	
9018909060	수의용 기기	8	A	
9018909080	기타	8	G	
9018909090	부분품과 부속품	8	C	
9019101000	기계요법용 기기	0	K	
9019102000	맛사지용 기기	0	K	
9019103000	심리학적 적성검사용 기기	0	K	
9019109000	부분품과 부속품	0	K	
9019201000	오존 흡입기	0	K	
9019202000	산소 흡입기	0	K	
9019203000	에어로졸 치료기	0	K	
9019204000	인공호흡기	0	K	
9019208000	기타	0	K	
9019209000	부분품과 부속품	0	K	
9020001000	가스마스크	8	A	
9020008000	기타의 호흡용 기기	8	C	
9020009000	부분품과 부속품	8	C	
9021100000	정형외과용 또는 골절치료용의 기기	0	K	
9021210000	의치	0	K	
9021290000	기타	0	K	
9021310000	인조관절	0	K	
9021390000	기타	0	K	
9021400000	보청기(부분품과 부속품을 제외한다)	0	K	
9021500000	심장박동기(부분품과 부속품을 제외한다)	0	K	
9021901000	스크류우·스테이블·핀 기타 이와 유사한 것으로 인체에 삽입되는 것	0	K	
9021908000	기타	0	K	
9021909000	부분품과 부속품	0	K	
9022120000	컴퓨터 단층촬영기기	8	C	
9022130000	기타(치과용의 것)	8	C	
9022141020	혈관조영 촬영장치	8	C	
9022141030	뼈(골)밀도측정기	8	C	
9022141090	기타	8	G	
9022142000	수의용의 것	8	A	
9022191000	물리 또는 화학시험용의 것	8	C	
9022192000	공업용의 것	8	C	
9022199000	기타	8	C	
9022211010	감마사진기 장치	8	C	
9022211020	선형 가속치료 장치	8	C	
9022211030	코발트 치료기	8	A	
9022211090	기타	8	C	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9022212000	수의용의 것	8	A	
9022291000	물리 또는 화학시험용의 것	8	C	
9022292000	공업용의 것	8	C	
9022299000	기타	8	C	
9022300000	엑스선관	8	C	
9022901010	엑스선 발생기	8	C	
9022901020	엑스선의 스크린	8	A	
9022901030	엑스선용 고압발생기	8	A	
9022901090	기타	8	A	
9022909000	부분품과 부속품	8	C	
9023001000	인체 또는 동물의 해부 전시모형	8	A	
9023009000	기타	8	A	
9024101000	경도시험기	8	A	
9024102000	항장력(인장)시험기	8	A	
9024103000	압축시험기	8	A	
9024104000	피로시험기	8	A	
9024105000	만능시험기	8	A	
9024109000	기타	8	A	
9024801010	신축시험기	8	A	
9024801020	마모시험기	8	A	
9024801090	기타	8	A	
9024809010	탄성시험기	8	A	
9024809020	소성시험기	8	A	
9024809090	기타	8	A	
9024901000	센서(특정의 변화량을 감지하는 소자로서 감지된 신호를 전기적신호로 변환하는 장치를 갖춘 것인지의 여부를 불문한다)	8	A	
9024909000	기타	8	A	
9025111000	의료용 또는 수의용 온도계	0	K	
9025119000	기타	8	C	
9025191000	온도계	8	C	
9025192010	광학식 고온계	8	A	
9025192090	기타	8	A	
9025801000	액체 비중계 기타 이와 유사한 부력식 측정기	8	A	
9025802010	수온 기압계	8	A	
9025802090	기타	8	A	
9025803010	건습구 습도계	8	A	
9025803020	모발 습도계	8	A	
9025803090	기타	8	A	
9025809000	기타	8	A	
9025901100	온도센서	8	A	
9025901200	습도센서	8	A	
9025901900	기타센서	8	A	
9025909000	기타	8	A	
9026101000	유량계	0	K	
9026102000	액면계	0	K	
9026109000	기타	0	K	
9026201110	액체형의 것	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9026201120	금속형의 것	0	K	
9026201190	기타	0	K	
9026201900	기타	0	K	
9026209000	기타	0	K	
9026801000	열측정계	0	K	
9026802000	풍력계	0	K	
9026809000	기타	0	K	
9026901100	레벨센서	0	K	
9026901200	유량·유속센서	0	K	
9026901300	압력센서	0	K	
9026901400	열센서(온도센서 및 열량센서를 제외한다)	0	K	
9026901900	기타센서	0	K	
9026909000	기타	0	K	
9027100000	가스 또는 매연 분석용 기기	8	A	
9027200000	크로마토그래프와 전기영동 장치	0	K	
9027301000	분광계	0	K	
9027302000	분광광도계	0	K	
9027303000	분광사진기	0	K	
9027400000	노출계	8	A	
9027501000	편광계	0	K	
9027502000	굴절계	0	K	
9027503000	비색계	0	K	
9027504000	조도계	0	K	
9027509000	기타	0	K	
9027801000	기타의 물리분석용 또는 화학분석용의 기기	0	K	
9027802010	피·에이치 미터	0	K	
9027802020	열량계	0	K	
9027802030	점도계	0	K	
9027802040	팽창계	0	K	
9027802090	기타	0	K	
9027901000	마이크로토옴	8	A	
9027909110	가스센서	8	A	
9027909121	분진센서	0	K	
9027909122	매연센서	8	A	
9027909130	열량센서	0	K	
9027909190	기타센서	0	K	
9027909910	반도체 제조용의 것	0	K	
9027909991	가스 또는 매연분석기기와 마이크로토옴의 것	8	A	
9027909999	기타	0	K	
9028101010	디지탈식의 것	8	A	
9028101090	기타	8	C	
9028102000	검정용 계기	8	A	
9028201010	디지탈식의 것	8	A	
9028201090	기타	8	A	
9028202000	검정용 계기	8	A	
9028301010	50암페어 이상의 것	8	A	
9028301020	50암페어 미만의 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9028302000	검정용 계기	8	A	
9028900000	부분품과 부속품	8	A	
9029101000	적산회전계	8	A	
9029102000	생산량계	8	A	
9029103000	택시미터	8	A	
9029104000	주행거리계	8	A	
9029105000	기계등의 작동시간 지시용 적산계기	8	A	
9029109000	기타	8	A	
9029201010	시계식의 것	8	A	
9029201090	기타	8	A	
9029202000	스트로보스코우프	8	A	
9029901100	속도센서	8	C	
9029901200	회전센서	8	C	
9029901900	기타센서	8	C	
9029909000	기타	8	A	
9030100000	전리선의 검사 또는 검출용의 기기	0	K	
9030201000	음극선 오실로스코우프	8	A	
9030202000	음극선 오실로그래프	8	A	
9030310000	멀티미터	8	A	
9030391000	전압계	8	A	
9030392000	전류계	8	A	
9030393000	회로계	8	A	
9030394000	저항계	8	A	
9030395000	검류계	8	A	
9030396000	주파수 측정기	8	A	
9030399000	기타	8	A	
9030401000	누화계	0	K	
9030402000	게인측정계	0	K	
9030403000	만곡율계	0	K	
9030404000	잡음전압계	0	K	
9030409000	기타	0	K	
9030820000	반도체웨이퍼 또는 소자의 측정 또는 검사용의 것	0	K	
9030830000	기타(기록장치를 갖춘 것에 한한다)	8	A	
9030890000	기타	8	A	
9030901100	전자기센서	8	A	
9030901200	방사선센서	8	A	
9030901900	기타센서	8	A	
9030909010	제9030.82호의 것(제9030.90호의 센서를 포함한다)	0	K	
9030909090	기타	8	A	
9031100000	1. 균형시험기	8	A	
9031200000	2. 테스트벤치	8	A	
9031301000	반도체 제조용의 것	0	K	
9031309000	기타	8	A	
9031411000	포시미터	0	K	
9031419000	기타	0	K	
9031491000	광학식 표면 테스터	8	A	
9031492000	광학식 각도계와 앵글게이지	8	A	
9031493000	포시미터	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9031499010	반도체웨이퍼 표면의 파티클오염상태 측정용의 것	0	K	
9031499090	기타	8	A	
9031801000	가. 초음파 어군탐지기	8	A	
9031802000	로드셀	8	C	
9031809010	내연기관특성 시험기	8	A	
9031809020	기어 테스터	8	A	
9031809030	면적계	8	A	
9031809040	구면계	8	A	
9031809050	직물검사장치	8	A	
9031809060	초음파 두께 측정기	8	A	
9031809070	흠·균열등 측정기	8	A	
9031809080	동력시험기	8	A	
9031809091	반도체 제조용의 것	0	K	
9031809099	기타	8	A	
9031901111	제9031.41호 및 제9031.49.9010호의 것	0	K	
9031901119	기타의 것	0	K	
9031901190	기타	8	A	
9031901291	제9031.41호 및 제9031.49.9010호의 것	0	K	
9031901292	기타 반도체제조용의 것	0	K	
9031901299	기타	8	A	
9031901911	제9031.41호 및 제9031.49.9010호의 것	0	K	
9031901919	기타의 것	0	K	
9031901990	기타	8	A	
9031909011	제9031.41호 및 제9031.49.9010호의 것	0	K	
9031909019	기타의 것	0	K	
9031909090	기타	8	A	
9032101010	(1) 냉장고용의 것	8	A	
9032101020	(2) 항공기용의 것	5	A	
9032101090	(3) 기타	8	A	
9032102000	나. 고정식의 것	8	A	
9032200000	2. 매노우스타트	8	A	
9032811010	(가) 항공기용의 것	5	A	
9032811090	(나) 기타	8	A	
9032812010	(가) 항공기용의 것	5	A	
9032812091	1) 반도체 제조용 기기의 것	3	A	
9032812099	2) 기타	8	A	
9032819010	(가) 항공기용의 것	5	A	
9032819090	(나) 기타	8	A	
9032891010	(가) 항공기용의 것	5	A	
9032891090	(나) 기타	8	A	
9032892010	(가) 항공기용의 것	5	A	
9032892090	(나) 기타	8	A	
9032893010	(가) 항공기용의 것	5	A	
9032893090	(나) 기타	8	A	
9032899010	(가) 항공기용의 것	5	A	
9032899090	(나) 기타	8	A	
9032901000	가. 항공기용의 것	5	A	
9032909000	나. 기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9033000000	제90류의 기계·기기·장치 또는 장비용의 부분품과 부속품(이 류의 다른 호에 분류되지 아니한 것에 한한다)	8	A	
9101110000	기계식 표시부만을 갖춘 것	8	A	
9101120000	광전자식 표시부만을 갖춘것	8	A	
9101190000	기타	8	A	
9101210000	자동권식의 것	8	A	
9101290000	기타	8	A	
9101910000	전기구동식의 것	8	A	
9101990000	기타	8	A	
9102111000	(1) 맹인용의 것	8	A	
9102112000	(2) 문자판·밴드 등이 귀금속제의 것 또는 귀금속을 입힌 금속제의 것	8	A	
9102119010	밧데리 또는 축전지 구동식의 것	8	A	
9102119090	기타	8	A	
9102121000	밧데리 또는 축전지 구동식의것	8	A	
9102129010	맹인용의 것	8	A	
9102129020	문자판, 밴드등이 귀금속제의 것 또는 귀금속을 입힌 금속제의 것	8	A	
9102129090	기타	8	A	
9102191000	밧데리 또는 축전지 구동식의 것	8	A	
9102199010	맹인용의 것	8	A	
9102199020	문자판, 밴드등이 귀금속제의 것 또는 귀금속을 입힌 금속제의 것	8	A	
9102199090	기타	8	A	
9102211000	(1) 맹인용의 것	8	A	
9102212000	(2) 문자판·밴드 등이 귀금속제의 것 또는 귀금속을 입힌 금속제의 것	8	A	
9102219000	(3) 기타	8	A	
9102291000	(1) 맹인용의 것	8	A	
9102292000	(2) 문자판·밴드 등이 귀금속제의 것 또는 귀금속을 입힌 금속제의 것	8	A	
9102299000	(3) 기타	8	A	
9102911000	(1) 스톱워치	8	A	
9102912000	(2) 맹인용의 것	8	A	
9102919010	밧데리 또는 축전지 구동식의 것	8	A	
9102919090	기타	8	A	
9102991000	(1) 스톱워치	8	A	
9102992000	(2) 맹인용의 것	8	A	
9102999000	(3) 기타	8	A	
9103101000	여행용시계	8	A	
9103109000	기타	8	A	
9103901000	여행용시계	8	A	
9103909000	기타	8	A	
9104001000	차량용의 것	8	A	
9104002000	항공기용의 것	8	A	
9104004000	선박용의 것	8	A	
9104009000	기타	8	A	
9105110000	전기구동식의 것	8	A	
9105190000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9105210000	전기구동식의 것	8	A	
9105290000	기타	8	A	
9105910000	전기구동식의 것	8	A	
9105990000	기타	8	A	
9106100000	타임레지스터와 타임레코더	8	A	
9106200000	주차시간 기록계	8	A	
9106901000	순찰시계	8	A	
9106902000	타이머	8	C	
9106909000	기타	8	C	
9107001000	동기 전동기를 갖춘 것	8	A	
9107009000	기타	8	A	
9108110000	기계식 표시부만을 갖춘 것 또는 기계식 표시부를 내장할 수 있는 장치를 갖춘 것	5	A	
9108120000	광전자식 표시부만을 갖춘 것	5	A	
9108190000	기타	5	A	
9108200000	자동권식의 것	5	A	
9108900000	기타	5	A	
9109110000	자명종 시계용의 것	8	A	
9109190000	기타	8	A	
9109900000	기타	8	C	
9110111000	밧데리 또는 축전지 구동식의 것	8	A	
9110112000	자동권식의 것	8	A	
9110119000	기타	8	A	
9110121000	밧데리 또는 축전지 구동식의 것	8	A	
9110122000	자동권식의 것	8	A	
9110129000	기타	8	A	
9110191000	밧데리 또는 축전지 구동식의 것	8	A	
9110192000	자동권식의 것	8	A	
9110199000	기타	8	A	
9110901000	밧데리 또는 축전지 구동식의 것	8	A	
9110909000	기타	8	A	
9111100000	1. 귀금속제의 것 또는 귀금속을 입힌 금속제의 케이스	8	A	
9111200000	2. 비금속제의 케이스(금 또는 은의 도금여부를 불문한다)	8	A	
9111800000	3. 기타의 케이스	8	A	
9111901000	가. 귀금속제의 것 또는 귀금속을 입힌 금속제의 것	8	A	
9111909000	나. 기타	8	A	
9112200000	케이스	8	A	
9112900000	부분품	8	A	
9113100000	1. 귀금속제의 것 또는 귀금속을 입힌 금속제의 것	8	A	
9113200000	2. 비금속제의 것(금 또는 은의 도금여부를 불문한다)	8	A	
9113901000	플라스틱제의 것	8	A	
9113902000	가죽 또는 콤포지션레더제의 것	8	A	
9113909000	기타	8	A	
9114100000	스프링(헤어스프링을 포함한다)	8	A	
9114200000	시계용 보석	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9114300000	문자판	8	A	
9114400000	지판과 브리지	8	A	
9114900000	기타	8	A	
9201101000	자동식의 것	8	A	
9201109000	기타	8	A	
9201200000	그랜드 피아노	8	A	
9201901000	하프시코드	8	A	
9201909000	기타	8	A	
9202101000	바이올린	8	A	
9202102000	첼로	8	A	
9202109000	기타	8	A	
9202901000	기타	8	A	
9202902000	하프	8	A	
9202903000	만도린	8	A	
9202904000	밴죠우	8	A	
9202909000	기타	8	A	
9203001000	파이프 오르간	8	A	
9203002000	리드 오르간	8	A	
9203009000	기타	8	A	
9204101000	아코디언	8	A	
9204102000	멜로디카	8	A	
9204109000	기타	8	A	
9204200000	하모니카	8	A	
9205101000	트럼펫	8	A	
9205102000	트럼본	8	A	
9205109000	기타	8	A	
9205901010	플루트	8	A	
9205901020	클라리넷	8	A	
9205901030	섹스폰	8	A	
9205901040	리코오더	8	A	
9205901090	기타	8	A	
9205909000	기타	8	A	
9206001000	북	8	A	
9206002000	목금	8	A	
9206003000	심벌	8	A	
9206004000	캐스터네츠	8	A	
9206005000	마라카스	8	A	
9206006000	탬버린	8	A	
9206009000	기타	8	A	
9207101000	오르간(신디사이저를 포함한다)	8	A	
9207103000	피아노	8	A	
9207109000	기타	8	A	
9207901000	기타	8	A	
9207902000	아코디언	8	A	
9207903000	리듬박스	8	A	
9207909000	기타	8	A	
9208100000	뮤지컬 박스	8	A	
9208901000	페어그라운드 오르간	8	A	
9208902000	메카니칼 스트리트 오르간	8	A	
9208903000	기계식 자명조	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9208904000	뮤우지컬 소오	8	A	
9208909000	기타	8	A	
9209100000	박절기·음차와 각종의 조음적	8	A	
9209200000	뮤지컬 박스용의 메카니즘	8	A	
9209301000	금속선제의 것	8	A	
9209309000	기타	8	A	
9209910000	피아노의 부분품과 부속품	8	A	
9209920000	제9202호 악기의 부분품과 부속품	8	A	
9209930000	제9203호 악기의 부분품과 부속품	8	A	
9209940000	제9207호 악기의 부분품과 부속품	8	A	
9209991000	뮤지컬 무브먼트의 것	8	A	
9209999000	기타	8	A	
9301110000	자주식의 것	0	K	
9301190000	기타	0	K	
9301200000	로켓발사장치, 화염방사기, 최루탄 발사장치, 어뢰발사관과 그와 유사한 발사장치	0	K	
9301900000	기타	0	K	
9302001000	1. 군용의 것	0	K	
9302009000	2. 기타	0	K	
9303100000	1. 전장화기	8	A	
9303201000	가. 수렵용의 것	8	A	
9303209000	나. 기타	8	A	
9303301000	가. 수렵용의 것	8	A	
9303309000	나. 기타	8	A	
9303900000	4. 기타	8	A	
9304001000	공기총	8	A	
9304009000	기타	8	A	
9305101000	가. 제9302호의 것	0	K	
9305109000	나. 기타	8	A	
9305210000	가. 산탄총의 총신	8	A	
9305290000	나. 기타	8	A	
9305910000	가. 제9301호의 군용화기의 것	0	K	
9305990000	나. 기타	8	A	
9306100000	1. 리베팅용 또는 이와 유사한 공구용 또는 무통 도살기용의 탄약통 및 이들의 부분품	0	K	
9306210000	가. 탄약통	0	K	
9306290000	나. 기타	0	K	
9306300000	3. 기타의 탄약통과 그 부분품	0	K	
9306900000	4. 기타	0	K	
9307000000	검류·창과 이와 유사한 무기 및 이들의 부분품과 집	0	K	
9401100000	항공기용의 의자	0	K	
9401200000	차량용의 의자	8	A	
9401302000	등나무제의 것	0	K	
9401303000	가죽으로 덮어씌운 것	0	K	
9401309000	기타	0	K	
9401401000	등나무제의 것	0	K	
9401402000	가죽으로 덮어씌운 것	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9401409000	기타	0	K	
9401501000	등나무제의 것	0	K	
9401509000	기타	0	K	
9401611000	가죽으로 엷어씌운 것	0	K	
9401619000	기타	0	K	
9401691000	가죽으로 덮어씌운 것	0	K	
9401699000	기타	0	K	
9401711000	가죽으로 덮어씌운 것	0	K	
9401719000	기타	0	K	
9401791000	가죽으로 덮어씌운 것	0	K	
9401799000	기타	0	K	
9401801000	석재의 것	0	K	
9401809000	기타	0	K	
9401901000	목재의 것	8	A	
9401902000	금속제의 것	8	A	
9401909000	기타	8	A	
9402101010	치과용 의자	0	K	
9402101020	안과용 의자	0	K	
9402101090	기타	0	K	
9402109010	이발용 또는 미용실용 의자	0	K	
9402109090	기타	0	K	
9402901000	수술대	0	K	
9402902000	산부인과용 검진대	0	K	
9402903000	분만대	0	K	
9402908000	기타	0	K	
9402909000	부분품	0	K	
9403100000	사무실용 금속제가구	0	K	
9403201000	침대	0	K	
9403209000	기타	0	K	
9403301000	책상	0	K	
9403309000	기타	0	K	
9403401000	식탁	8	A	
9403409000	기타	8	A	
9403501000	침대	0	K	
9403509000	기타	0	K	
9403601010	문갑	0	K	
9403601020	화장대	0	K	
9403601030	장농	0	K	
9403601090	기타	0	K	
9403609010	문갑	0	K	
9403609020	화장대	0	K	
9403609030	장농	0	K	
9403609090	기타	0	K	
9403700000	플라스틱제의 가구	0	K	
9403800000	기타 재료제의 가구(등나무·버드나무·대나무 또는 이와 유사한 재료제의 것을 포함한다)	0	K	
9403900000	부분품	8	A	
9404100000	매트리스 서포트	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9404210000	셀룰로스 고무제 또는 플라스틱제의 것(피복여부를 불문한다)	8	A	
9404290000	기타 재료의 것	8	A	
9404300000	슬리핑 백	8	A	
9404900000	기타	8	A	
9405101000	필라멘트 램프의 것	8	A	
9405102000	형광램프의 것	8	C	
9405109000	기타	8	A	
9405201000	필라멘트램프의 것	8	A	
9405202000	형광램프의 것	8	A	
9405209000	기타	8	A	
9405301000	필라멘트램프의 것	8	A	
9405309000	기타	8	A	
9405401000	방폭형의 것	8	C	
9405402000	투광형의 것	8	A	
9405403000	가로등의 것	8	A	
9405409000	기타	8	A	
9405500000	비전기식 램프와 조명기구	8	C	
9405601000	네온관의 것	8	A	
9405602000	필라멘트램프의 것	8	A	
9405603000	형광램프의 것	8	A	
9405609000	기타	8	A	
9405911000	샨데리아용의 것	8	A	
9405919000	기타	8	A	
9405921000	샨데리아용의 것	8	A	
9405929000	기타	8	A	
9405991000	샨데리아용의 것	8	A	
9405999000	기타	8	A	
9406001000	목제의 것	8	G	
9406009010	플라스틱제의 것	8	A	
9406009020	철강제의 것	8	A	
9406009030	알루미늄제의 것	8	A	
9406009090	기타	8	C	
9501001000	어린이용 세발자전거	0	K	
9501002000	스쿠우터	0	K	
9501003000	페달차	0	K	
9501004000	인형용의 차	0	K	
9501005000	보행기	0	K	
9501008000	기타	0	K	
9501009000	부분품과 부속품	0	K	
9502101000	직물제의 것	8	A	
9502102000	고무제의 것	0	K	
9502103000	플라스틱제의 것	8	A	
9502104000	도자제의 것	0	K	
9502105000	유리제의 것	0	K	
9502106000	목재의 것	0	K	
9502109000	기타	8	A	
9502910000	인형용의 의류와 부속품, 신발과 모자	8	A	
9502990000	기타	0	K	
9503101000	전기식 기차	0	K	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9503109000	부속품	0	K	
9503200000	축소모형의 조립용 킷트(작동하는 것인지의 여부를 불문하며, 제9503.10호의 것을 제외한다)	0	K	
9503300000	기타의 조립세트와 조립식 완구	0	K	
9503411000	직물제의 것	8	A	
9503419000	기타	8	A	
9503491000	직물제의 것	8	A	
9503492000	고무제의 것	0	K	
9503493000	플라스틱제의 것	8	A	
9503494000	금속제의 것	8	A	
9503495000	도자제의 것	0	K	
9503496000	유리제의 것	0	K	
9503497000	목제의 것	0	K	
9503499000	기타	8	A	
9503500000	완구용 악기류	8	A	
9503600000	퍼즐	0	K	
9503700000	기타의 완구(세트 또는 아웃피트로 되어 있는 경우에 한한다)	8	A	
9503800000	기타의 완구 및 모형(모터가 결합되어 있는 것에 한한다)	8	A	
9503901010	풍선·완구용 공·연 및 이와 유사한 것	8	A	
9503901090	기타	8	A	
9503909000	부분품과 부속품(제9503.10.9000호의 것을 제외한다)	0	K	
9504100000	비데오 게임용구(텔레비젼 수상기와 함께 사용하는 것에 한한다)	0	K	
9504201000	당구대	0	K	
9504202000	당구공	0	K	
9504209000	기타	0	K	
9504300000	기타의 게임용구(코인, 지폐, 디스크 또는 이와 유사한 물품으로 작동되는 것에 한하며, 보울링유희장 용구는 제외한다)	0	K	
9504400000	유희용 카드	0	K	
9504901010	핀 테이블	0	K	
9504901020	핀 세터	0	K	
9504901030	보울링 볼	0	K	
9504901040	레인	0	K	
9504901050	보울링 핀	0	K	
9504901090	기타	0	K	
9504902000	전자식 게임기	0	K	
9504903000	기타의 용구	0	K	
9504909010	비데오 게임용구의 것	0	K	
9504909020	전자식 게임기의 것	0	K	
9504909090	기타	0	K	
9505100000	크리스마스 축제용품	8	A	
9505900000	기타	8	A	
9506110000	스키	8	A	
9506120000	스키 파스닝(스키 바인딩)	8	A	
9506190000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9506210000	세일 보오드	8	A	
9506290000	기타	8	A	
9506310000	골프채(완제품의 것에 한한다)	8	C	
9506320000	골프공	8	C	
9506391000	골프채의 부분품	8	A	
9506399000	기타	8	C	
9506401000	탁구대	8	A	
9506402000	탁구라켓	8	A	
9506403000	탁구공	8	A	
9506409000	기타	8	A	
9506510000	로온테니스 라켓(줄을 맨 것인지의 여부를 불문한다)	8	A	
9506591000	배드민턴라켓	8	A	
9506599000	기타	8	A	
9506610000	로온테니스 공	8	A	
9506621000	축구공	8	A	
9506622000	농구공	8	A	
9506623000	배구공	8	A	
9506624000	송구공	8	A	
9506625000	미식축구용	8	A	
9506629000	기타	8	A	
9506691000	배드민턴공	8	A	
9506692000	야구공	8	A	
9506699000	기타	8	A	
9506700000	아이스 스케이트와 로올러 스케이트(스케이트가 부착된 스케이팅부츠를 포함한다)	8	A	
9506910000	일반적인 육체적 운동·체조 또는 육상경기용품	8	A	
9506990000	기타	8	A	
9507101000	유리섬유제의 것	8	A	
9507102000	카아본제의 것	8	A	
9507109000	기타	8	A	
9507200000	낚시바늘(낚시줄에 매는 짧은 줄이 있는지의 여부를 불문한다)	8	A	
9507300000	낚시 릴	8	A	
9507901000	낚시용 망과 기타의 낚시용구	8	A	
9507909000	기타	8	A	
9508100000	순회서커스용과 순회동물원용의 용품	8	A	
9508900000	기타	8	A	
9601100000	가공한 아이보리와 그 제품	8	A	
9601901000	패각제의 것	8	A	
9601902000	뿔로 된 것	8	A	
9601903000	뼈로 된 것	8	A	
9601904000	산호제의 것	8	A	
9601909000	기타	8	A	
9602001000	젤라틴 캡슐	8	A	
9602009010	가공한 식물성의 조각용재료(예:상아야자)와 식물성의 조각용재료의 제품	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9602009020	흑옥(광물성의 흑옥 유사품을 포함한다)·호박·해포석·응결한 호박·응결한 해포석의 가공품과 그 제품	8	A	
9602009090	기타	8	A	
9603100000	비와 부러쉬(작은가지 또는 기타의 식물성재료를 단순히 묶은것에 한하며, 자루를 갖춘 것인지의 여부를 불문한다)	8	A	
9603210000	치솔(덴탈플레이트 브러쉬를 포함한다)	8	A	
9603290000	기타	8	A	
9603300000	회화용의 붓·필기용의 붓과 이와 유사한 화장용의 붓	8	A	
9603400000	페인트용·디스템퍼용·와니쉬용 또는 이와 유사한 부러쉬(제 9603.30호의 부러쉬는 제외한다) 및 페인트용의 패드와 로울러	8	A	
9603500000	기타의 부러쉬(기계·기구·차량등의 부분품을 구성하는 것에 한한다)	8	A	
9603900000	기타	8	A	
9604000000	수동식의 체 및 어레미	8	A	
9605000000	개인용의 여행세트(화장용·바느질용·신발 또는 의류 청소용의 것에 한한다)	8	A	
9606100000	프레스파스너·스냅파스너와 프레스스터드 및 이들의 부분품	8	A	
9606210000	플라스틱제의 것으로서 방직용 섬유재료로 피복되어 있지 않은 것	8	A	
9606220000	비금속제의 것으로서 방직용 섬유재료로 피복되어 있지 않은것	8	A	
9606291000	조개껍질제의 것	8	A	
9606299000	기타	8	A	
9606300000	단추의 모울드와 단추의 부분품 및 단추블랭크	8	A	
9607110000	체인스쿠우프가 비금속제의 것	8	A	
9607191000	플라스틱제의 것	8	A	
9607199000	기타	8	A	
9607201000	비금속제의 것	8	A	
9607202000	플라스틱제의 것	8	A	
9607209000	기타	8	A	
9608100000	볼펜	8	A	
9608200000	팁이 펠트로 된 것과 기타 포러스팁으로 된 펜과 마아커	8	A	
9608310000	인디언 잉크용의 드로우잉 펜	8	A	
9608391000	만년필	8	A	
9608399000	기타	8	A	
9608401000	프로펠링 펜슬	8	A	
9608402010	메카니컬타입의 것	8	A	
9608402090	기타	8	A	
9608500000	상기 각호의 물품이 2개 이상으로 세트를 이루는 것	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9608600000	볼펜용의 심(볼포인트와 잉크 저장기가 있는 것)	8	A	
9608911000	펜촉	8	A	
9608912000	닙포인트	8	A	
9608991000	부분품	8	A	
9608999000	기타	8	A	
9609101000	연필	8	A	
9609102000	색연필	8	A	
9609103000	크레용	8	A	
9609200000	연필심(검은색 또는 색깔이 있는 것)	8	A	
9609901000	크레용 및 오일파스텔	8	A	
9609902000	파스텔	8	A	
9609903010	필기용의 것	8	A	
9609903090	기타	8	A	
9609909000	기타	8	A	
9610001000	석판	8	A	
9610002000	흑판	8	A	
9610009000	기타	8	A	
9611001000	스탬프	8	A	
9611002000	수동식의 인쇄용 세트	8	A	
9611009000	기타	8	A	
9612101000	타자기용의 것	8	A	
9612102000	자동자료처리기계용의 것	8	A	
9612109000	기타	8	A	
9612200000	잉크 패드	8	A	
9613100000	포켓형 라이터(가스 주입식의 것으로 다시 채울수 없는 것)	8	A	
9613200000	포켓용 라이터(가스 주입식의 것으로 다시 채울수 있는 것)	8	A	
9613800000	기타의 라이터	8	A	
9613901000	압전식 점화 유니트	8	A	
9613909000	기타	8	A	
9614200000	파이프와 파이프 보울	8	A	
9614900000	기타	8	A	
9615111000	빗	8	A	
9615119000	기타	8	A	
9615191000	빗	8	A	
9615199000	기타	8	A	
9615901000	머리핀	8	A	
9615909000	기타	8	A	
9616100000	향수용 분무기와 이와 유사한 화장용 분무기 및 이들의 마운트와 두부	8	A	
9616200000	화장용 분첩과 패드	8	A	
9617001000	보온병	8	A	
9617002000	보온 도시락	8	A	
9617008000	기타	8	A	
9617009000	부분품	8	A	
9618001000	마네킹 인형	8	A	
9618002000	자동 인형	8	A	
9618009000	기타	8	A	

HSK	품목명	기준세율	양허유형	긴급수입 제한조치
9701101000	가. 회화	0	K	
9701102000	나. 뎃상	0	K	
9701103000	다. 파스텔	0	K	
9701900000	2. 기타	0	K	
9702000000	오리지날 판화·인쇄화 및 석판화	0	K	
9703001000	1. 조각	0	K	
9703002000	2. 조상	0	K	
9704001000	1. 우표	0	K	
9704009000	2. 기타	0	K	
9705000000	수집품과 표본(동물학·식물학·광물학·해부학·사학·고고학·고생물학·민족학 및 고전학(古錢學)에 관한 것에 한한다)	0	K	
9706001000	1. 도자기류	0	K	
9706002000	2. 악기류	0	K	
9706009000	3. 기타	0	K	

1) 미합중국에서 HSK 0306149000으로 수입되는 원산지 상품은 부속서 2-나의 양허유형 I에 따라 관세가 철폐된다. 다만, 던진니스 크랩은 부속서 2-나의 양허유형 C에 따라 관세가 철폐된다.

2) 미합중국에서 HSK 0404101010, 0404101090, 0404102110, 0404102120, 0404102130, 0404102190, 0404102900으로 수입되는 원산지 상품은 부속서 2-나의 대한민국 양허표의 부록 2-나-1의 제10항에 따라 관세가 철폐된다. 다만, 식용으로 사용하는 상품은 부속서 2-나의 양허유형 A에 따라 관세가 철폐된다.

3) 10년 차에 체다치즈는 무관세이며 더 이상 관세율할당의 적용 대상이 되지 아니할 것이다.

4) 미합중국에서 HSK 0701900000으로 수입되는 원산지 상품은 부속서 2-나의 대한민국 양허표의 부록 2-나-1의 제14항에 따라 관세가 철폐된다. 다만, 칩용으로 사용하는 감자는 부속서 2-나의 대한민국 양허표의 일반주해의 양허유형 U에 따라 관세가 철폐된다.

5) 미합중국에서 HSK 0808100000으로 수입되는 원산지 상품은 부속서 2-나의 양허유형 G에 따라 관세가 철폐된다. 다만, 후지 품종 사과는 부속서 2-나의 대한민국 양허표의 일반주해의 양허유형 P에 따라 관세가 철폐된다.

6) 미합중국에서 HSK 0808201000으로 수입되는 원산지 상품은 부속서 2-나의 양허유형 G에 따라 관세가 철폐된다. 다만, 동양 품종 배는 부속서 2-나의 대한민국 양허표의 일반주해의 양허유형 P에 따라 관세가 철폐된다.

7) 미합중국에서 HSK 1201009000으로 수입되는 원산지 상품은 부속서 2-나의 대한민국 양허표의 부록 2-나-1의 제19항에 따라 관세가 철폐된다. 다만, 간장, 장류박으로 가공하기 위한 대두는 부속서 2-나의 양허유형 A에 따라 관세가 철폐된다.

8) 미합중국에서 HSK 2009801090으로 수입되는 원산지 상품은 부속서 2-나의 양허유형 G에 따라 관세가 철폐된다. 다만, 크렌베리 주스, 자두 주스는 부속서 2-나의 양허유형 D에 따라 관세가 철폐된다.

HSK	품목명	기준세율	양허유형	긴급수입 제한조치

9) 미합중국에서 HSK 2103909030으로 수입되는 원산지 상품은 부속서 2-나의 양허유형 D에 따라 관세가 철폐된다. 다만, 고추, 마늘, 양파, 또는 생강의 함량이 20% 이상이거나 이들의 합이 40% 이상인 혼합조미료는 부속서 2-나의 양허유형 H에 따라 관세가 철폐된다.

10) 미합중국에서 HSK 2103909090으로 수입되는 원산지 상품은 부속서 2-나의 양허유형 D에 따라 관세가 철폐된다. 다만, 고추, 마늘, 양파, 또는 생강의 함량이 20% 이상이거나 이들의 합이 40% 이상인 혼합조미료는 부속서 2-나의 양허유형 H에 따라 관세가 철폐된다.

Tariff Schedule of the United States

GENERAL NOTES
TARIFF SCHEDULE OF THE UNITED STATES

1. Relation to the Harmonized Tariff Schedule of the United States (HTSUS). The provisions of this Schedule are generally expressed in terms of the HTSUS, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the HTSUS. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HTSUS, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HTSUS.

2. Base Rates of Customs Duty. The base rates of customs duty set forth in this Schedule reflect the HTSUS Column 1 General rates of duty in effect on January 1, 2006.

3. Staging. In addition to the staging categories listed in paragraph 1 of Annex 2-B (Tariff Elimination), this Schedule contains staging categories R and S:

(a) for goods provided for in the items in staging category R, at the time of importation the duty imposed on the assembled article to be applied in accordance with the procedures specified in U.S. note 3 of subchapter II, Chapter 98, of the HTSUS, shall be the rate applicable to the full value of the article itself under the staging obligations set forth for the appropriate provision in Chapters 1 through 97 of this Schedule, until January 1 of year ten, at which time such goods shall be duty-free; and

(b) duties on originating goods provided for in the items in staging category S shall be eliminated entirely and such goods shall be duty-free on the date this Agreement enters into force. For goods in tariff items 98120020, 98120040, 98130005, 98130010, 98130015, 98130020, 98130025, 98130030, 98130035, 98130040, 98130045, 98130050, 98130055, 98130060, 98130070, 98130075, and 98140050, duty-free means free without bond.

4. A motor vehicle with two or more distinct power or fuel sources (hybrid vehicle), in which a spark-ignition internal combustion reciprocating piston engine or compression-ignition internal combustion piston engine provides the vehicle's power system its essential character, shall be accorded the tariff treatment provided to a motor vehicle whose sole power or fuel source is a spark-ignition internal combustion reciprocating piston engine or compression-ignition internal combustion piston engine with the same cylinder capacity and ignition type, wherever the hybrid vehicle is classified.

APPENDIX 2-B-1
UNITED STATES

1. This Appendix sets out modifications to the Harmonized Schedule of the United States (HTSUS) that reflect the tariff rate quotas (TRQs) that the United States shall apply to certain originating goods under this Agreement. In particular, originating goods of Korea included under this Appendix shall be subject to the rates of duty set out in this Appendix in lieu of the rates of duty specified in Chapters 1 through 97 of the HTSUS. Notwithstanding any other provision of the HTSUS, originating goods of Korea in the quantities described in this Appendix shall be permitted entry into the territory of the United States as provided in this Appendix. Furthermore, any quantity of originating goods imported from Korea under a TRQ provided for in this Appendix shall not be counted toward the in-quota amount of any TRQ provided for such goods elsewhere in the HTSUS.

2. Unless otherwise provided in this Appendix, the United States shall administer all TRQs provided for in this Agreement on a first-come, first-served basis.

State Trading Enterprise

3. The United States may require an originating good of Korea to be imported, purchased, or distributed in its territory by a state trading enterprise only if, and on such terms and conditions as, the Parties may agree.

Dairy Products Described in Additional U.S. Note 1 to Chapter 4 of the HTSUS

4. (a) The aggregate quantity of originating goods of Korea described in subparagraph (c) that shall be permitted to enter free of duty in a particular year is specified below:

Year	Quantity (Metric tons)
1	300
2	309
3	318
4	328
5	338
6	348
7	358
8	369
9	380
10	Unlimited

The quantities shall enter on a first-come, first-served basis.

(b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the staging category G as described in paragraph 1(g) of Annex 2-B (Tariff Elimination).

(c) Subparagraphs (a) and (b) apply to the following Table 1 provisions: AG04022950, AG04029990, AG04031050, AG04039095, AG04041015, AG04049050, AG04052070, AG15179060, AG17049058, AG18062082, AG18062083, AG18063270, AG18063280, AG18069008, AG18069010, AG19011040, AG19011085, AG19012015, AG19012050, AG19019043, AG19019047, AG21050040, AG21069009, AG21069066, AG21069087, and AG22029028.

Table 1

Heading	Article Description
AG04022950	Provided for in tariff item 04022950
AG04029990	Provided for in tariff item 04029990
AG04031050	Provided for in tariff item 04031050
AG04039095	Provided for in tariff item 04039095
AG04041015	Provided for in tariff item 04041015
AG04049050	Provided for in tariff item 04049050
AG04052070	Provided for in tariff item 04052070
AG15179060	Provided for in tariff item 15179060
AG17049058	Provided for in tariff item 17049058
AG18062082	Provided for in tariff item 18062082
AG18062083	Provided for in tariff item 18062083
AG18063270	Provided for in tariff item 18063270
AG18063280	Provided for in tariff item 18063280
AG18069008	Provided for in tariff item 18069008
AG18069010	Provided for in tariff item 18069010
AG19011040	Provided for in tariff item 19011040
AG19011085	Provided for in tariff item 19011085
AG19012015	Provided for in tariff item 19012015
AG19012050	Provided for in tariff item 19012050
AG19019043	Provided for in tariff item 19019043
AG19019047	Provided for in tariff item 19019047
AG21050040	Provided for in tariff item 21050040
AG21069009	Provided for in tariff item 21069009
AG21069066	Provided for in tariff item 21069066
AG21069087	Provided for in tariff item 21069087
AG22029028	Provided for in tariff item 22029028

ANNEX 2-B
TARIFF SCHEDULE OF THE UNITED STATES

HTS 8	Description	Base Rate	Staging Category
01011000	Live purebred breeding horses and asses	Free	K
01019010	Live horses other than purebred breeding horses	Free	K
01019020	Live asses other than purebred breeding asses	6 8%	D
01019030	Mules and hinnies imported for immediate slaughter	Free	K
01019040	Mules and hinnies not imported for immediate slaughter	4 5%	A
01021000	Live purebred bovine breeding animals	Free	K
01029020	Cows imported specially for dairy purposes	Free	K
01029040	Live bovine animals other than purebred or those imported for dairy purposes	1 cents/kg	A
01031000	Live purebred breeding swine	Free	K
01039100	Live swine, other than purebred breeding swine, weighing less than 50 kg each	Free	K
01039200	Live swine, other than purebred breeding swine, weighing 50 kg or more	Free	K
01041000	Live sheep	Free	K
01042000	Live goats	68 cents/head	A
01051100	Live chickens weighing not over 185 g each	0 9 cents each	A
01051200	Live turkeys weighing not more than over 185 g each	0 9 cents each	A
01051900	Live ducks, geese and guineas, weighing not more than 185 g each	0 9 cents each	A
01059200	Live chickens weighing more than 185 g but not not more than 2000 g each	2 cents/kg	A
01059300	Live chickens weighing more than 2000 g each	2 cents/kg	A
01059900	Live ducks, geese, turkeys and guineas, weighing over 185 g each	2 cents/kg	A
01061100	Live primates	Free	K
01061200	Live whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia)	Free	K
01061930	Live foxes	4 8%	A
01061990	Live mammals, not elsewhere specified or included	Free	K
01062000	Live reptiles (including snakes and turtles)	Free	K
01063100	Live birds of prey	1 8%	A
01063200	Live psittaciforme birds (including parrots, parakeets, macaws and cockatoos)	1 8%	A
01063900	Live birds, other than poultry, birds of prey or psittaciforme birds	1 8%	A
01069000	Live animals other than mammals, reptiles and birds	Free	K
02011005	Bovine carcasses and halves, fresh or chld , descr in gen note 15 of the HTS	4 4 cents/kg	A
02011010	Bovine carcasses and halves, fresh or chld , descr in add US note 3 to Ch 2	4 4 cents/kg	D
02011050	Bovine carcasses and halves, fresh or chld , other than descr in gen note 15 or add US note 3 to Ch 2	26 4%	H
02012002	High-qual beef cuts w/bone in, processed, fresh or chld , descr in gen note 15 of the HTS	4%	A
02012004	Bovine meat cuts (except high-qual beef cuts), w/bone in, processed, fresh or chld , descr in gen note 15 of the HTS	10%	D
02012006	Bovine meat cuts, w/bone in, not processed, fresh or chld , descr in gen note 15 of the HTS	4 4 cents/kg	A
02012010	High-qual beef cuts, w/bone in, processed, fresh or chld , descr in add US note 3 to Ch 2	4%	D
02012030	Bovine meat cuts (except high-qual beef cuts), w/bone in, processed, fresh or chld , descr in add US note 3 to Ch 2	10%	D
02012050	Bovine meat cuts, w/bone in, not processed, fresh or chld , descr in add US note 3 to Ch 2	4 4 cents/kg	D
02012060	Bovine meat cuts, w/bone in, fresh or chld , not descr in gen note 15 or add US note 3 to Ch 2	26 4%	H
02013002	High-qual beef cuts, boneless, processed, fresh or chld , descr in gen note 15 of the HTS	4%	A
02013004	Bovine meat cuts (except high-qual beef cuts), boneless, processed, fresh or chld , descr in gen note 15 of the HTS	10%	D
02013006	Bovine meat cuts, boneless, not processed, fresh or chld , descr in gen note 15 of the HTS	4 4 cents/kg	A
02013010	High-qual beef cuts, boneless, processed, fresh or chld , descr in add US note 3 to Ch 2	4%	D
02013030	Bovine meat cuts (except high-qual beef cuts), boneless, processed, fresh or chld , descr in add US note 3 to Ch 2	10%	D
02013050	Bovine meat cuts, boneless, not processed, fresh or chld , descr in add US note 3 to Ch 2	4 4 cents/kg	D
02013060	Bovine meat cuts, boneless, fresh or chld , not descr in gen note 15 or add US note 3 to Ch 2	26 4%	H
02021005	Bovine carcasses and halves, frozen, descr in gen note 15 of the HTS	4 4 cents/kg	A
02021010	Bovine carcasses and halves, frozen, descr in add US note 3 to Ch 2	4 4 cents/kg	D
02021050	Bovine carcasses and halves, frozen, other than descr in gen note 15 or add US note 3 to Ch 2	26 4%	H
02022002	High-qual beef cuts w/bone in, processed, frozen, descr in gen note 15 of the HTS	4%	A
02022004	Bovine meat cuts (except high-qual beef cuts), w/bone in, processed, frozen, descr in gen note 15 of the HTS	10%	D
02022006	Bovine meat cuts, w/bone in, not processed, frozen, descr in gen note 15 of the HTS	4 4 cents/kg	A
02022010	High-qual beef cuts, w/bone in, processed, frozen, descr in add US note 3 to Ch 2	4%	D

HTS 8	Description	Base Rate	Staging Category
02022030	Bovine meat cuts (except high-qual beef cuts), w/bone in, processed, frozen, descr in add US note 3 to Ch 2	10%	D
02022050	Bovine meat cuts, w/bone in, not processed, frozen, descr in add US note 3 to Ch 2	4 4 cents/kg	D
02022080	Bovine meat cuts, w/bone in, frozen, not descr in gen note 15 or add US note 3 to Ch 2	26 4%	H
02023002	High-qual beef cuts, boneless, processed, frozen, descr in gen note 15 of the HTS	4%	A
02023004	Bovine meat cuts (except high-qual beef cuts), boneless, processed, frozen, descr in gen note 15 of the HTS	10%	D
02023006	Bovine meat cuts, boneless, not processed, frozen, descr in gen note 15 of the HTS	4 4 cents/kg	A
02023010	High-qual beef cuts, boneless, processed, frozen, descr in add US note 3 to Ch 2	4%	D
02023030	Bovine meat cuts (except high-qual beef cuts), boneless, processed, frozen, descr in add US note 3 to Ch 2	10%	D
02023050	Bovine meat cuts, boneless, not processed, frozen, descr in add US note 3 to Ch 2	4 4 cents/kg	D
02023080	Bovine meat cuts, boneless, frozen, not descr in gen note 15 or add US note 3 to Ch 2	26 4%	H
02031100	Carcasses and half-carcasses of swine, fresh or chilled	Free	K
02031210	Fresh or chilled retail cuts of ham, shoulders and cuts thereof, with bone in	1 4 cents/kg	A
02031290	Fresh or chilled hams, shoulders and cuts thereof, with bone in, other than processed	Free	K
02031920	Meat of swine nesi, retail cuts, fresh or chilled	1 4 cents/kg	A
02031940	Meat of swine, nesi, non retail cuts, fresh or chilled	Free	K
02032100	Carcasses and half-carcasses of swine, frozen	Free	K
02032210	Frozen retail cuts of hams, shoulders and cuts thereof, with bone in	1 4 cents/kg	A
02032290	Frozen hams, shoulders and cuts thereof, with bone in, other than retail cuts	Free	K
02032920	Frozen retail cuts of meat of swine, nesi	1 4 cents/kg	A
02032940	Frozen meat of swine, other than retail cuts, nesi	Free	K
02041000	Carcasses and half-carcasses of lamb, fresh or chilled	0 7 cents/kg	A
02042100	Carcasses and half-carcasses of sheep, other than lamb, fresh or chilled	2 8 cents/kg	A
02042220	Cuts of lamb meat with bone in, fresh or chilled	0 7 cents/kg	A
02042240	Cuts of sheep meat with bone in, nesi, fresh or chilled	2 8 cents/kg	A
02042320	Boneless meat of lamb, fresh or chilled	0 7 cents/kg	A
02042340	Boneless meat of sheep, nesi, fresh or chilled	2 8 cents/kg	A
02043000	Carcasses and half-carcasses of lamb, frozen	0 7 cents/kg	A
02044100	Carcasses and half-carcasses of sheep, other than lamb, frozen	2 8 cents/kg	A
02044220	Cuts of lamb meat with bone in, frozen	0 7 cents/kg	A
02044240	Cuts of sheep meat with bone in, nesi, frozen	2 8 cents/kg	A
02044320	Boneless meat of lamb, frozen	0 7 cents/kg	A
02044340	Boneless meat of sheep, nesi, frozen	2 8 cents/kg	A
02045000	Meat of goats, fresh, chilled or frozen	Free	K
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Free	K
02061000	Edible offal of bovine animals, fresh or chilled	Free	K
02062100	Tongues of bovine animals, frozen	Free	K
02062200	Livers of bovine animals, frozen	Free	K
02062900	Edible offal of bovine animals, except tongues or livers, frozen	Free	K
02063000	Edible offal of swine, fresh or chilled	Free	K
02064100	Livers of swine, frozen	Free	K
02064900	Edible offal of swine, except liver, frozen	Free	K
02068000	Edible offal of sheep, goats, horses, asses, mules or hinnies, fresh or chilled	Free	K
02069000	Edible offal of sheep, goats, horses, asses, mules or hinnies, frozen	Free	K
02071100	Chickens, not cut in pieces, fresh or chilled	8 8 cents/kg	A
02071200	Chickens, not cut in pieces, frozen	8 8 cents/kg	A
02071300	Cuts and offal of chickens, fresh or chilled	17 6 cents/kg	G
02071400	Cuts and offal of chickens, frozen	17 6 cents/kg	A
02072400	Turkeys, not cut in pieces, fresh or chilled	15 cents/kg	D
02072520	Turkeys, not cut in pieces, valued less than 88 cents/kg, frozen	8 8 cents/kg	G
02072540	Turkeys, not cut in pieces, valued 88 cents or more per kg, frozen	10%	D
02072600	Cuts and offal of turkeys, fresh or chilled	17 6 cents/kg	G
02072700	Cuts and offal of turkeys, frozen	17 6 cents/kg	G
02073200	Ducks, geese or guineas, not cut in pieces, fresh or chilled	8 8 cents/kg	A
02073300	Ducks, geese or guineas, not cut in pieces, frozen	8 8 cents/kg	A
02073400	Fatty livers of ducks, geese or guineas, fresh or chilled	17 6 cents/kg	A
02073500	Cuts and offal, other than fatty livers, of ducks, geese or guineas, fresh or chilled	17 6 cents/kg	A
02073600	Cuts and offal of ducks, geese or guineas, frozen	17 6 cents/kg	G
02081000	Meat and edible meat offal of rabbits or hares, fresh, chilled or frozen	6 4%	D
02082000	Frog legs, fresh, chilled or frozen	Free	K
02083000	Meat and edible meat offal of primates, fresh, chilled or frozen	6 4%	D
02084000	Meat and edible meat offal of whales, dolphins and porpoises or of manatees and dugongs, fresh, chilled or frozen	6 4%	D
02085000	Meat and edible meat offal of reptiles, fresh, chilled or frozen	6 4%	D
02089020	Meat and edible offal of deer, fresh, chilled or frozen	Free	K
02089030	Fresh, chilled or frozen quail, eviscerated, not in pieces	7 cents/kg	A
02089090	Other meat and edible meat offal not elsewhere specified or included, fresh, chilled or frozen	6 4%	D

HTS 8	Description	Base Rate	Staging Category
02090000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	3 2%	A
02101100	Hams, shoulders and cuts thereof with bone in, salted, in brine, dried or smoked	1 4 cents/kg	A
02101200	Bellies (streaky) and cuts thereof of swine, salted, in brine, dried or smoked	1 4 cents/kg	A
02101900	Meat of swine other than hams, shoulders, bellies (streaky) and cuts thereof, salted, in brine, dried or smoked	1 4 cents/kg	A
02102000	Meat of bovine animals, salted, in brine, dried or smoked	Free	K
02109100	Meat and edible offal of primates, salted, in brine, dried or smoked, edible flours and meals thereof	2 3%	A
02109200	Meat and edible offal of whales, dolphins, porpoises, manatees and dugongs, salted, in brine, dried or smoked, edible flour & meals thereof	2 3%	A
02109300	Meat and edible offal of reptiles, salted, in brine, dried or smoked, edible flours and meals thereof	2 3%	A
02109920	Meat and edible offal of poultry of heading 0105, in brine, dried or smoked, edible flours and meals thereof	2 3%	A
02109990	Meat and edible offal not elsewhere specified or included, salted, in brine, dried or smoked, edible flours and meals thereof	2 3%	A
03011000	Live ornamental fish	Free	K
03019100	Live trout	Free	K
03019200	Live eels	Free	K
03019300	Live carp	Free	K
03019900	Live fish, other than trout, eel, carp or ornamental fish	Free	K
03021100	Trout, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03021200	Pacific, Atlantic and Danube salmon, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03021900	Salmonidae other than trout or Pacific, Atlantic & Danube salmon, fresh or chilled, excluding fillets, other meat portions, livers & roes	Free	K
03022100	Halibut and Greenland turbot, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03022200	Plaice, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03022300	Sole, fresh or chilled, excluding fillets, other meat portions, livers and roes	1 1 cents/kg	G
03022900	Flat fish, nesi, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03023100	Albacore or longfinned tunas, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03023200	Yellowfin tunas, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03023300	Skipjack or stripe-bellied bonito, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03023400	Bigeye tunas (Thunnas obesus), fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03023500	Bluefin tunas (Thunnas thynnus), fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03023600	Sourther bluefin tunas (Thunnas maccoyii), fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03023901	Tunas not elsewhere specified or included, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03024000	Herrings, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03025000	Cod, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03026100	Sardines, sardinella, brisling or sprats, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03026200	Haddock, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03026300	Atlantic pollock, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03026400	Mackerel, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03026500	Dogfish and other sharks, fresh or chilled, excluding fillets, livers, roes and fish meat of 0304	Free	K
03026600	Eels, fresh or chilled, excluding fillets, other meat portions, livers and roes	Free	K
03026910	Fish, nesi, excl fillets, livers and roes, fresh or chilled, scaled, in immediate containers weighing with their contents 6 8 kg or less	3%	G
03026920	Smelts, cusk, hake, etc excl fillets, livers & roes, fresh or chilled, not scaled, or scaled in immediate containers over 6 8 kg	Free	K
03026940	Fish, nesi, excl fillets, livers and roes, fresh or chilled, not scaled, or scaled in immediate containers weighing over 6 8 kg	Free	K
03027020	Sturgeon roe, fresh or chilled	15%	G
03027040	Fish roes and livers, other than sturgeon, fresh or chilled	Free	K
03031100	Sockeye salmon (red salmon) (Oncorhynchus nerka), frozen, excluding fillets, other meat portions, livers and roes	Free	K
03031900	Pacific salmon, other than sockeye, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03032100	Trout, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03032200	Atlantic salmon and Danube salmon, frozen, excluding livers and roes	Free	K
03032900	Salmonidae, other than trout or Atlantic and Danube salmon, nesi, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03033100	Halibut and Greenland turbot, frozen, excluding fillets, other meat portions & livers and roes	Free	K
03033200	Plaice, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03033300	Sole, frozen, excluding fillets, other meat portions, livers and roes	1 1 cents/kg	G
03033900	Flat fish, other than halibut, Greenland turbot, plaice and sole, frozen, excluding fillets, other meat portions, livers and roes	1 1 cents/kg	G
03034100	Albacore or longfinned tunas, frozen, excluding fillets, other meat portions, livers and roes	Free	K

HTS 8	Description	Base Rate	Staging Category
03034200	Yellowfin tunas, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03034300	Skipjack or stripe-bellied bonito, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03034400	Bigeye tunas (Thunnas obesus), frozen, excluding fillets, other meat portions, livers and roes	Free	K
03034500	Bluefin tunas (Thunnas thynnus), frozen, excluding fillets, other meat portions, livers and roes	Free	K
03034600	Sourther bluefin tunas (Thunnas maccoyii), frozen, excluding fillets, other meat portions, livers and roes	Free	K
03034901	Tunas, not elsewhere specified or included, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03035000	Herrings, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03036000	Cod, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03037100	Sardines, sardinella, brisling or sprats, frozen, excluding fillets, other meat portions, livers and roes	1 1 cents/kg	D
03037200	Haddock, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03037300	Atlantic pollock, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03037400	Mackerel frozen excluding fillets, livers and roes	Free	K
03037500	Dogfish and other sharks, frozen, excluding fillets, livers, roes and fish meat of 0304	1 1 cents/kg	A
03037600	Eels, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03037700	Sea bass, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03037800	Whiting and hake, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03037920	Smelts, cusk, pollock, shad, sturgeon, swordfish, and fresh-water fish, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03037940	Fish, nesi, frozen, excluding fillets, other meat portions, livers and roes	Free	K
03038020	Sturgeon roe, frozen	15%	G
03038040	Fish livers and roes, other than sturgeon roe, frozen	Free	K
03041010	Cod, cusk, haddock, pollock, Atlantic ocean perch, filleted or minced, fresh or chilled	Free	K
03041030	Hake, filleted or minced, fresh or chilled	Free	K
03041040	Fillets and other meat portions of other fish nesi, fresh or chilled	Free	K
03042020	Frozen fish fillets, skinned, in blocks weighing over 4 5 kg, to be minced, ground or cut into pieces of uniform weight and dimension	Free	K
03042030	Fillets and minced meat, frozen, of cod, cusk, haddock, pollock or Atlantic ocean perch	Free	K
03042050	Fillets and minced meat, frozen, of hake	Free	K
03042060	Frozen fillets of fresh-water fish, flat fish, etc , nesi	Free	K
03049010	Frozen fish meat (excluding fillets), in bulk or in immediate containers weighing with their contents over 6 8 kg each	Free	K
03049090	Frozen fish meat (excluding fillets), other than in bulk or in immediate containers weighing with their contents over 6 8 kg each	6%	D
03051020	Flours, meals and pellets of fish, fit for human consumption, in bulk or in immediate containers weighing with contents over 6 8 kg each	Free	K
03051040	Flours, meals and pellets of fish, fit for human consumption, other than in bulk or immediate containers weighing contents over 6 8 kg each	6%	C
03052020	Sturgeon roe, dried, smoked, salted or in brine	7 5%	G
03052040	Fish livers and roes, other than sturgeon roe, dried, smoked, salted or in brine	Free	K
03053020	Fillets of herrings, dried, salted or in brine, but not smoked, in immediate containers weighing with their contents 6 8 kg or less each	4%	C
03053040	Fillets of mackerel, dried, salted or in brine, but not smoked, in immediate containers weighing with their contents 6 8 kg or less each	5%	C
03053060	Fish fillets, nesi, dried, salted or in brine, but not smoked	Free	K
03054100	Smoked Pacific, Atlantic and Danube salmon, including fillets	5%	A
03054200	Smoked herrings, including fillets	Free	K
03054920	Smoked mackerel, including fillets	Free	K
03054940	Smoked fish, including fillets, other than Pacific, Atlantic and Danube salmon, herrings or mackerel	Free	K
03055100	Dried cod, whether or not salted but not smoked	Free	K
03055920	Dried shark fins, whether or not salted but not smoked	Free	K
03055940	Dried fish, other than cod or shark fins, whether or not salted but not smoked	Free	K
03056120	Herrings, in brine or salted but not dried or smoked, in immediate containers weighing with their contents 6 8 kg or less each	4%	A
03056140	Herrings, in brine or salted but not dried or smoked, other than in immediate containers weighing with their contents 6 8 kg or less each	Free	K
03056200	Cod, in brine or salted but not dried or smoked	Free	K
03056320	Anchovies, in brine or salted but not dried or smoked, in immediate airtight containers weighing with their contents 6 8 kg or less each	5%	G
03056340	Anchovies, in brine or salted but not dried or smoked, in immediate containers, nesi, weighing with their contents 6 8 kg or less each	Free	K
03056360	Anchovies, in brine or salted but not dried or smoked, other than in immediate containers weighing with their contents 6 8 kg or less each	Free	K
03056910	Cusk, haddock, hake, and pollock, in brine or salted but not dried or smoked	Free	K
03056920	Mackerel, in brine or salted but not dried or smoked, in immediate containers weighing with their contents 6 8 kg or less each	5%	G
03056930	Mackerel, in brine or salted but not dried or smoked, other than in immediate containers weighing with their contents 6 8 kg or less each	Free	K
03056940	Salmon, in brine or salted but not dried or smoked	3%	G
03056950	Fish, nesi, in brine or salted but not dried or smoked, in immediate containers weighing with their contents 6 8 kg or less each	Free	K
03056960	Fish, nesi, in brine or salted but not dried or smoked, other than in immediate containers weighing with their contents 6 8 kg or less each	0 5%	D

HTS 8	Description	Base Rate	Staging Category
03061100	Rock lobster and other sea crawfish, cooked in shell or uncooked, dried, salted or in brine, frozen	Free	K
03061200	Lobsters excluding rock lobster, cooked in shell or uncooked, dried, salted or in brine, frozen	Free	K
03061300	Shrimps and prawns, cooked in shell or uncooked, dried, salted or in brine, frozen	Free	K
03061420	Crabmeat, frozen	7 5%	G
03061440	Crabs, cooked in shell or uncooked (whether in shell or not), dried, salted or in brine, frozen	Free	K
03061900	Crustaceans, nesi (including flours, meals and pellets of crustaceans fit for human consumption), cooked in shell or uncooked, etc , frozen	Free	K
03062100	Rock lobster and other sea crawfish, live, cooked in shell, or uncooked, dried, salted or in brine, not frozen	Free	K
03062200	Lobsters, (Homarus spp), live, cooked in shell, or uncooked, dried, salted or in brine, not frozen	Free	K
03062300	Shrimps and prawns, live, cooked in shell, or uncooked (whether in shell or not), dried, salted or in brine, not frozen	Free	K
03062420	Crabmeat, not frozen	7 5%	G
03062440	Crabs, live, cooked in shell, or uncooked (whether in shell or not), dried, salted or in brine, not frozen	Free	K
03062900	Crustaceans, nesi, live, cooked in shell, uncooked, dried, salted, in brine, not frozen	Free	K
03071000	Oysters, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine	Free	K
03072100	Scallops, including queen scallops, whether in shell or not, live, fresh or chilled	Free	K
03072900	Scallops, including queen scallops, whether in shell or not, frozen, dried, salted or in brine	Free	K
03073100	Mussels, whether in shell or not, live, fresh or chilled	Free	K
03073900	Mussels, whether in shell or not, frozen, dried, salted or in brine	Free	K
03074100	Cuttle fish and squid, live, fresh or chilled	Free	K
03074900	Cuttle fish and squid, frozen, dried, salted or in brine	Free	K
03075100	Octopus, live, fresh or chilled	Free	K
03075900	Octopus, frozen, dried, salted or in brine	Free	K
03076000	Snails, other than sea snails, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine	5%	A
03079100	Molluscs and other aquatic invertebrates, excluding crustaceans, nesi, whether in shell or not, live, fresh or chilled	Free	K
03079900	Molluscs and other aquatic invertebrates, excluding crustaceans, whether in shell or not, frozen, dried, salted or in brine	Free	K
04011000	Milk and cream, unconcentrated, with no added sweeteners, fat content, by weight, not more than 1 percent	0 34 cents/liter	A
04012020	Milk and cream, unconcentrated, unsweetened, fat content over 1% but n/o 6%, for not over 11,356,236 liters entered in any calender year	0 43 cents/liter	A
04012040	Milk and cream, unconcentrated, unsweetened, fat content over 1% but not over 6%, for over 11,356,236 liters entered in any calender year	1 5 cents/liter	A
04013002	Milk and cream, not concentrated, not sweetened, fat content o/6% but not o/45%, subject to gen note 15 of the HTS	3 2 cents/liter	A
04013005	Milk and cream, not concentrated, not sweetened, fat content o/6% but not o/45%, subject to add US note 5 to Ch 4	3 2 cents/liter	D
04013025	Milk and cream, not concentrated, not sweetened, fat content o/6% but not o/45%, not subject to gen nte 15 or add nte 5 to Ch 4	77 2 cents/liter	G
04013042	Milk and cream, not concentrated, not sweetened, fat content o/45%, subject to gen note 15 of the HTS	12 3 cents/kg	D
04013050	Milk and cream, not concentrated, not sweetened, fat content o/45%, subject to add US note 6 to Ch 4	12 3 cents/kg	D
04013075	Milk and cream, not concentrated, not sweetened, fat content o/45%, not subject to gen nte 15 or add nte 6 to Ch 4	$1 646/kg	G
04021005	Milk & cream, concen or sweetened, in powder, granules or other solid forms, w/fat content by weight not o/1 5%, subj to GN15	3 3 cents/kg	A
04021010	Milk & cream in powder granules/other solid forms fat content by weight not exceeding 1 5% whether/not sweetened, described in addl note 7	3 3 cents/kg	D
04021050	Milk & cream in powder granules/other solid forms fat content by weight not exceeding 1 5% whether/not sweetened, nesi	86 5 cents/kg	H
04022102	Milk & cream, concen, not sweetened, in powder, granules or other solid forms, w/fat content o/1 5% but not o/3%, subj to GN15	3 3 cents/kg	D
04022105	Milk & cream, concen, not sweetened, in powder, granules or other solid forms, w/fat content o/1 5% but not o/3%, subj Ch4 US note 7	3 3 cents/kg	D
04022125	Milk & cream, concen, not sweetened, in powder, granules or other solid forms, w/fat content o/1 5% but not o/3%, not subj GN15/Ch4 US note7	86 5 cents/kg	H
04022127	Milk & cream, concen, not sweetened, in powder, granules or other solid forms, w/fat content o/3% but not o/35%, subject to gen note 15	6 8 cents/kg	F
04022130	Milk & cream, concen, not sweetened, in powder/granules/oth solid forms, fat cont o/3% but not o/35%, subj to Ch 4 US note 7	6 8 cents/kg	D
04022150	Milk & cream, concen, not sweetened, in powder/granules/oth solid forms, fat cont o/3% but not o/35%, not subj to GN15 or Ch 4 US S note 7	$1 092/kg	H
04022173	Milk & cream, concen, not sweetened, in powder, granules or other solid forms, w/fat content o/35%, subject to gen note 15	13 7 cents/kg	F
04022175	Milk & cream, concen, not sweetened, in powder, granules or other solid forms, w/fat content o/35%, subject to add US note 9 to Ch 4	13 7 cents/kg	D
04022190	Milk & cream, concen, not sweetened, in powder, granules or other solid forms, w/fat content o/35%, not subj to GN15 or Ch4 US note 9	$1 556/kg	G
04022905	Milk & cream, concen, sweetened, in powder, granules or other solid forms, w/fat content o/1 5%, subject to gen note 15	17 5%	F
04022910	Milk & cream, concen, sweetened, in powder, granules or other solid forms, w/fat content o/1 5%, subject to add US note 10 to Ch 4	17 5%	D

HTS 8	Description	Base Rate	Staging Category
04022950	Milk & cream, concen, sweetened, in powder, granules or other solid forms, w/fat content o/1 5%, not subj to GN15 or Ch4 US note 10	$1 104/kg + 14 9%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
04029103	Milk & cream, concen, in non-solid forms, not sweetened, in airtight containers, subject to gen note 15 of the HTS	2 2 cents/kg	A
04029106	Milk & cream, concen in non-solid forms, not sweetened, not in airtight containers, subject to gen note 15 of the HTS	3 3 cents/kg	A
04029110	Milk & cream, concen in non-solid forms, not sweetened, in airtight containers, subject to add US note 11 to Ch 4	2 2 cents/kg	D
04029130	Milk & cream, concen in non-solid forms, not sweetened, not in airtight containers, subject to add US note 11 to Ch 4	3 3 cents/kg	D
04029170	Milk & cream, concen in non-solid forms, not sweetened, in airtight containers, not subject to gen note 15 or add US note 11 to Ch 4	31 3 cents/kg	G
04029190	Milk and cream, concentrated, in other than powder, granules or other solid forms, unsweetened, other than in airtight containers	31 3 cents/kg	G
04029903	Condensed milk, sweetened, in airtight containers, subject to gen note 15 of the HTS	3 9 cents/kg	A
04029906	Condensed milk, sweetened, not in airtight containers, subject to gen note 15 of the HTS	3 3 cents/kg	D
04029910	Condensed milk, sweetened, in airtight containers, subject to add US note 11 to Ch 4	3 9 cents/kg	D
04029930	Condensed milk, sweetened, not in airtight containers, subject to add US note 11 to Ch 4	3 3 cents/kg	D
04029945	Condensed milk, sweetened, in airtight containers, not subject to gen note 15 or add US note 11 to Ch 4	49 6 cents/kg	G
04029955	Condensed milk, sweetened, not in airtight containers, not subject to gen note 15 or add US note 11 to Ch 4	49 6 cents/kg	G
04029968	Milk & cream (except condensed milk), concentrated in non-solid forms, sweetened, subject to gen note 15 of the HTS	17 5%	F
04029970	Milk & cream (except condensed milk), concentrated in non-solid forms, sweetened, subject to add US note 10 to Ch 4	17 5%	D
04029990	Milk & cream (except condensed milk), concentrated in non-solid forms, sweetened, not desc gen note 15 or add US note 10 to Ch 4	46 3 cents/kg + 14 9%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
04031005	Yogurt, in dry form, whether or not flavored or containing add fruit or cocoa, subject to gen note 15 of the HTS	20%	D
04031010	Yogurt, in dry form, whether or not flavored or containing add fruit or cocoa, subject to add US note 10 to Ch 4	20%	D
04031050	Yogurt, in dry form, whether or not flavored or containing add fruit or cocoa, not subject to gen nte 15 or add US nte 10 to Ch 4	$1 035/kg + 17%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
04031090	Yogurt, not in dry form, whether or not flavored or containing add fruit or cocoa	17%	D
04039002	Sour cream, fluid, n/o 45% by wt butterfat, subject to gen note 15 of the HTS	3 2 cents/liter	A
04039004	Sour cream, fluid, n/o 45% by wt butterfat, subject to add US note 5 to Ch 4	3 2 cents/liter	D
04039016	Sour cream, fluid, n/o 45% by wt butterfat, not subject to gen nte 15 or add US note 5 to Ch 4	77 2 cents/liter	G
04039020	Fluid buttermilk	0 34 cents/liter	A
04039037	Sour cream, dried, n/o 6% by wt butterfat, subject to gen note 15 of the HTS	3 3 cents/kg	A
04039041	Sour cream, dried, n/o 6% by wt butterfat, subject to add US note 12 to Ch 4	3 3 cents/kg	D
04039045	Sour cream, dried, n/o 6% by wt butterfat, not subject to gen nte 15 or add US note 12 to Ch 4	87 6 cents/kg	H
04039047	Sour cream, dried, o/6% but n/o 35% by wt butterfat, subject to gen note 15 of the HTS	6 8 cents/kg	A
04039051	Sour cream, dried, o/6% but n/o 35% by wt butterfat, subject to add US note 8 to Ch 4	6 8 cents/kg	D
04039055	Sour cream, dried, o/6% but n/o 35% by wt butterfat, not subject to gen nte 15 or add US note 8 to Ch 4	$1 092/kg	H
04039057	Sour cream, dried, o/35% but n/o 45% by wt butterfat, subject to gen note 15 of the HTS	13 7 cents/kg	F
04039061	Sour cream, dried, o/35% but n/o 45% by wt butterfat, subject to add US note 9 to Ch 4	13 7 cents/kg	D
04039065	Sour cream, dried, o/35% but n/o 45% by wt butterfat, not subject to gen nte 15 or add US note 9 to Ch 4	$1 556/kg	G

HTS 8	Description	Base Rate	Staging Category
04039072	Sour cream, o/45% by wt butterfat, subject to gen note 15 of the HTS	12 3 cents/kg	D
04039074	Sour cream, o/45% by wt butterfat, subject to add US note 6 to Ch 4	12 3 cents/kg	D
04039078	Sour cream, o/45% by wt butterfat, not subject to gen nte 15 or add US note 6 to Ch 4	$1 646/kg	G
04039085	Fermented milk o/than dried fermented milk or o/than dried milk with added lactic ferments	17%	F
04039087	Curdled milk/cream/kephir & other fermentd or acid milk/cream descr in gen note 15	20%	F
04039090	Curdled milk/cream/kephir & other fermentd or acid milk/cream subject to add US note 10 to Ch 4	20%	D
04039095	Curdled milk/cream/kephir & other fermentd or acid milk/cream subj to GN 15 or Ch4 US note 10	$1 034/kg + 17%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
04041005	Whey protein concentrates	8 5%	D
04041008	Modified whey (except protein conc), subject to gen note 15 of the HTS	13%	F
04041011	Modified whey (except protein conc), wheth/not conc or sweetened, subject to add US note 10 to Ch 4	13%	D
04041015	Modified whey (except protein conc), wheth/not conc or sweetened, not subject to gen note 15 or add US note 10 to Ch 4	$1 035/kg + 8 5%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
04041020	Fluid whey, whether or not concentrated or containing added sweeteners	0 34 cents/liter	A
04041048	Whey (except modified whey), dried, whether or not conc or sweetened, subject to gen note 15 of the HTS	3 3 cents/kg	F
04041050	Whey (except modified whey), dried, whether or not conc or sweetened, subject to add US note 12 to Ch 4	3 3 cents/kg	D
04041090	Whey (except modified whey), dried, whether or not conc or sweetened, not subject to gen note 15 or add US nte 12 to Ch 4	87 6 cents/kg	H
04049010	Milk protein concentrates	0 37 cents/kg	A
04049028	Dairy products of nat milk constituents (except protein conc), descr in add US nte 1 to Ch 4 and subj to GN 15	14 5%	F
04049030	Dairy products of nat milk constituents (except protein conc), descr in add US nte 1 to Ch 4 and sub to Ch4 US note 10	14 5%	D
04049050	Dairy products of nat milk constituents (except protein conc), descr in add US nte 1 to Ch 4 & not subj to GN15 or Ch4 US note 10	$1 189/kg + 8 5%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
04049070	Products consisting of natural milk constituents (except protein conc), whether or not sweetened, not descr in add US note 1 to Ch 4	8 5%	D
04051005	Butter subject to general note 15 (outside quota)	12 3 cents/kg	A
04051010	Butter subject to quota pursuant to chapter 4 additional US note 6	12 3 cents/kg	D
04051020	Butter not subject to general note 15 and in excess of quota in chapter 4 additional U S note 6	$1 541/kg	G
04052010	Butter substitute dairy spreads, over 45% butterfat weight, subject to general note 15 (outside quota)	15 4 cents/kg	D
04052020	Butter substitute dairy spreads, over 45% butterfat weight, subject to quota pursuant to chapter 4 additional US note 14	15 4 cents/kg	D
04052030	Butter substitute dairy spreads, over 45% butterfat weight, not subj to gen note 15 and in excess of quota in ch 4 additional US note 14	$1 996/kg	G
04052040	Butter substitute dairy spreads, containing 45% or less butterfat by weight	13 1 cents/kg	D
04052050	Other dairy spreads of a type provided in chapter 4 additional US note 1, subject to general note 15 (outside quota)	10%	G
04052060	Other dairy spreads of a type provided in ch 4 add US note 1, subject to quota pursuant to chapter 4 additional US note 10	10%	D
04052070	Other dairy spreads of a type provided in ch 4 add US note 1, not subject to gen note 15 and in excess of quota in ch 4 add US note 10	70 4 cents/kg + 8 5%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B

HTS 8	Description	Base Rate	Staging Category
04052080	Other dairy spreads, not butter substitutes or of a type provided for in chapter 4 additional US note 1	6 4%	G
04059005	Fats and oils derived from milk, other than butter or dairy spreads, subject to general note 15 (outside quota)	10%	D
04059010	Fats and oils derived from milk, other than butter or dairy spreads, subject to quota pursuant to chapter 4 additional US note 14	10%	D
04059020	Fats and oils derived from milk, other than butter or dairy spreads, not subject to gen note 15 and excess of quota in ch 4 add US note 14	$1 865/kg + 8 5%	G
04061002	Chongos, unripened or uncured cheese, including whey cheese and curd, subject to gen note 15 of the HTS	10%	G
04061004	Chongos, unripened or uncured cheese, including whey cheese and curd, subject to add US note 16 to Ch 4	10%	D
04061008	Chongos, unripened or uncured cheese, including whey cheese and curd, not subject to gen note 15 or add US note 16 to Ch 4	$1 509/kg	H
04061012	Fresh (unripened/uncured) cheese (ex chongos), incl whey cheese and curd, subj to gen note 15 of the HTS, not GN15	10%	G
04061014	Fresh (unripened/uncured) blue-mold cheese, cheese/subs for cheese cont or prood fr blue-mold cheese, subj to Ch4 US note 17, not GN15	10%	D
04061018	Fresh (unripened/uncured) blue-mold cheese, cheese/subs for cheese cont or proc fr blue-mold cheese, not subj to Ch4 US note 17 or GN15	$2 269/kg	H
04061024	Fresh (unripened/uncured) cheddar cheese, cheese/subs for cheese cont or proc from cheddar cheese, subj to Ch 4 US note 18, not GN15	10%	D
04061028	Fresh (unripened/uncured) cheddar cheese, cheese/subs for cheese cont or proc from cheddar cheese, not subj to Ch4 US note 18, not GN15	$1 227/kg	H
04061034	Fresh (unripened/uncured) american-type cheese, cheese cont or proc fr american-type, subj to add US note 19 to Ch 4, not GN15	10%	D
04061038	Fresh (unripened/uncured) american-type cheese, cheese cont or proc fr american-type, not subj to add US note 19 to Ch 4, not GN15	$1 055/kg	H
04061044	Fresh (unripened/uncured) edam and gouda cheeses, cheese/subs for cheese cont or processed therefrom, subj to Ch4 US note 20, not GN15	10%	D
04061048	Fresh (unripened/uncured) edam and gouda cheeses, cheese/subs for cheese cont or processed therefrom, not sub to Ch4 US note 20, not GN15	$1 803/kg	H
04061054	Fresh (unripened/uncured) Italian-type cheeses from cow milk, cheese/substitutes cont or proc therefrom, subj to Ch4 US nte 21, not GN15	10%	D
04061058	Fresh (unrip /uncured) Italian-type cheeses from cow milk, cheese/substitutes cont or proc therefrom, not subj to Ch4 US note 21 or GN15	$2 146/kg	H
04061064	Fresh (unrip /uncured) Swiss/emmentaler cheeses w/o eyes, gruyere-process and cheese cont/proc from, subj to Ch4 US note 22, not GN15	10%	D
04061068	Fresh (unripened/uncured) Swiss/emmentaler cheeses exc eye formation, gruyere-process cheese and cheese cont or proc from such, not subj	$1 386/kg	H
04061074	Fresh cheese, and substitutes for cheese,neosi, w/0 5% or less by wt of butterfat, descr in add US note 23 to Ch 4, not GN15	10%	D
04061078	Fresh cheese, and substitutes for cheese,neosi, w/0 5% or less by wt of butterfat, not descr in add US note 23 to Ch 4, not GN15	$1 128/kg	H
04061084	Fresh cheese, and substitutes for cheese, cont cows milk, neosi, o/0 5% by wt of butterfat, descr in add US note 16 to Ch 4, not GN15	10%	D
04061088	Fresh cheese, and substitutes for cheese, cont cows milk, neosi, o/0 5% by wt of butterfat, not descr in add US note 16 to Ch 4, not GN 15	$1 509/kg	H
04061095	Fresh cheese, and substitutes for cheese, not cont cows milk, neosi, o/0 5% by wt of butterfat	8 5%	D
04062010	Roquefort cheese, grated or powdered	8%	G
04062015	Stilton cheese, grated or powdered, subject to add US note 24 to Ch 4	17%	G
04062022	Blue-veined cheese (except Roquefort or Stilton), grated or powdered, subject to gen note 15 of the HTS	20%	F
04062024	Blue-veined cheese (except Roquefort or Stilton), grated or powdered, subject to add US note 17 to Ch 4	20%	D
04062028	Blue-veined cheese (except Roquefort or Stilton), grated or powdered, not subject to gen nte 15 or add US note 17 to Ch 4	$2 269/kg	H
04062029	Cheddar cheese, grated or powdered, subject to gen note 15 of the HTS	16%	F
04062031	Cheddar cheese, grated or powdered, subject to add US note 18 to Ch 4	16%	D
04062033	Cheddar cheese, grated or powdered, not subject to gen note 15 or add US note 18 to Ch 4	$1 227/kg	H
04062034	Colby cheese, grated or powdered, subject to gen note 15 of the HTS	20%	F
04062036	Colby cheese, grated or powdered, subject to add US note 19 to Ch 4	20%	D
04062039	Colby cheese, grated or powdered, not describ in gen note 15 or add US note 19 to Ch 4	$1 055/kg	H
04062043	Edam and gouda cheese, grated or powdered, subject to gen note 15 of the HTS	15%	F
04062044	Edam and gouda cheese, grated or powdered, subject to add US note 20 to Ch 4	15%	D
04062048	Edam and gouda cheese, grated or powdered, not subject to gen note 15 or add US nte 20 to Ch 4	$1 803/kg	H
04062049	Romano (cows milk), reggiano, provolone, provoletti, sbrinz and goya, grated or powdered, subject to gen note 15 to HTS	15%	F
04062051	Romano, reggiano, provolone, provoletti, sbrinz and goya, made from cow's milk, grated or powdered, subject to add US note 21 to Ch 4	15%	D
04062053	Romano, reggiano, provolone, provoletti, sbrinz and goya, made from cow's milk, grated or powdered, not subj to Ch4 US nte 21 or GN15	$2 146/kg	H
04062054	Reggiano, provolone, provoletti, sbrinz and goya cheeses, not made from cow's milk, grated or powdered	9 6%	G
04062055	Cheeses made from sheep's milk, including mixtures of such cheeses, grated or powdered	9 6%	G
04062056	Cheese (including mixtures) nesoi, grated or powdered, subject to gen note 15 of the HTS	10%	D

HTS 8	Description	Base Rate	Staging Category
04062057	Cheese containing or processed from bryndza, gjetost, gammelost, nokkelost or roquefort cheeses, grated or powdered	8 5%	G
04062061	Cheese containing or processed from blue-veined cheese (except roquefort), grated/powdered, subject to add US note 17 to Ch 4	10%	D
04062063	Cheese containing or processed from blue-veined cheese (except roquefort), grated/powdered, not subject to add US note 17 to Ch 4	$2 269/kg	H
04062065	Cheese containing or processed from cheddar cheese, grated or powdered, subject to add US note 18 to Ch 4	10%	D
04062067	Cheese containing or processed from cheddar cheese, grated or powdered, not subject to add US note 18 to Ch 4	$1 227/kg	H
04062069	Cheese containing or processed from american-type cheese (except cheddar), grated or powdered, subject to add US note 19 to Ch 4	10%	D
04062071	Cheese containing or processed from american-type cheese (except cheddar), grated or powdered, not subject to add US note 19 to Ch 4	$1 055/kg	H
04062073	Cheese containing or processed from edam or gouda cheeses, grated or powdered, subject to add US note 20 to Ch 4	10%	D
04062075	Cheese containing or processed from edam or gouda cheeses, grated or powdered, not subject to add US note 20 to Ch 4	$1 803/kg	H
04062077	Cheese containing or processed from italian-type cheeses made from cow's milk, grated or powdered, subject to add US note 21 to Ch 4	10%	D
04062079	Cheese containing or processed from italian-type cheeses made from cow's milk, grated or powdered, not subject to add US note 21 to Ch 4	$2 146/kg	H
04062081	Cheese containing or processed from swiss, emmentaler or gruyere-process cheeses, grated or powdered, subject to add US nte 22 to Ch 4	10%	D
04062083	Cheese containing or processed from swiss, emmentaler or gruyere-process cheeses, grated or powdered, not subject to add US nte 22 to Ch 4	$1 386/kg	H
04062085	Cheese (including mixtures), nesoi, n/o 0 5% by wt of butterfat, grated or powdered, subject to add US note 23 to Ch 4	10%	D
04062087	Cheese (including mixtures), nesoi, n/o 0 5% by wt of butterfat, grated or powdered, not subject to add US note 23 to Ch 4	$1 128/kg	H
04062089	Cheese (including mixtures), nesoi, o/0 5% by wt of butterfat, w/cow's milk, grated or powdered, subject to add US note 16 to Ch 4	10%	D
04062091	Cheese (including mixtures), nesoi, o/0 5% by wt of butterfat, w/cow's milk, grated or powdered, not subject to add US note 16 to Ch 4	$1 509/kg	H
04062095	Cheese (including mixtures), nesoi, o/0 5% by wt of butterfat, not containing cow's milk, grated or powdered	8 5%	D
04063005	Stilton cheese, processed, not grated or powdered, subject to add US note 24 to Ch 4	17%	G
04063012	Blue-veined cheese (except roquefort), processed, not grated or powdered, subject to gen note 15 of the HTS	20%	F
04063014	Blue-veined cheese (except roquefort), processed, not grated or powdered, subject to add US note 17 to Ch 4	20%	D
04063018	Blue-veined cheese (except roquefort), processed, not grated or powdered, not subject to gen note 15 or add US note 17 to Ch 4	$2 269/kg	H
04063022	Cheddar cheese, processed, not grated or powdered, subject to gen note 15 of the HTS	16%	F
04063024	Cheddar cheese, processed, not grated or powdered, subject to add US note 18 to Ch 4	16%	D
04063028	Cheddar cheese, processed, not grated or powdered, not subject to gen note 15 or in add US note 18 to Ch 4	$1 227/kg	H
04063032	Colby cheese, processed, not grated or powdered, subject to gen note 15 of the HTS	20%	F
04063034	Colby cheese, processed, not grated or powdered, subject to add US note 19 to Ch 4	20%	D
04063038	Colby cheese, processed, not grated or powdered, not subject to gen note 15 or add US note 19 to Ch 4	$1 055/kg	H
04063042	Edam and gouda cheese, processed, not grated or powdered, subject to gen note 15 of the HTS	15%	F
04063044	Edam and gouda cheese, processed, not grated or powdered, subject to add US note 20 to Ch 4	15%	D
04063048	Edam and gouda cheese, processed, not grated or powdered, not subject to gen note 15 or add US note 20 to Ch 4	$1 803/kg	H
04063049	Gruyere-process cheese, processed, not grated or powdered, subject to gen note 15 of the HTS	6 4%	D
04063051	Gruyere-process cheese, processed, not grated or powdered, subject to add US note 22 to Ch 4	6 4%	D
04063053	Gruyere-process cheese, processed, not grated or powdered, not subject to gen note 15 or add US note 22 to Ch 4	$1 386/kg	H
04063055	Processed cheeses made from sheep's milk, including mixtures of such cheeses, not grated or powdered	9 6%	G
04063056	Cheese (including mixtures) nesoi, processed, not grated or powdered, subject to gen note 15 of the HTS	10%	D
04063057	Processed cheese containing or processed from bryndza, gjetost, gammelost, nokkelost or roquefort, not grated or powdered, not GN15	8 5%	D
04063061	Processed cheese cont/procd fr blue-veined cheese (ex roquefort), not grated/powdered, subject to add US note 17 to Ch 4, not GN15	10%	D
04063063	Processed cheese cont/procd fr blue-veined cheese (ex roquefort), not grated/powdered, not subject to add US note 17 to Ch 4, not GN15	$2 269/kg	H
04063065	Processed cheese cont/procd fr cheddar cheese, not grated/powdered, subject to add US note 18, not GN15	10%	D
04063067	Processed cheese cont/procd fr cheddar cheese, not grated/powdered, not subject to add US note 18, not GN15	$1 227/kg	H
04063069	Processed cheese cont/procd fr american-type cheese (ex cheddar), not grated/powdered, subject to add US note 19 to Ch 4, not GN15	10%	D

HTS 8	Description	Base Rate	Staging Category
04063071	Processed cheese cont/procd fr american-type cheese (ex cheddar), not grated/powdered, not subject to add US note 19 to Ch 4, not GN15	$1 055/kg	H
04063073	Processed cheese cont/procd fr edam or gouda, not grated/powdered, subject to add US note 20 to Ch 4, not GN15	10%	D
04063075	Processed cheese cont/procd from edam or gouda, not grated/powdered, not subject to add US note 20 to Ch 4, not GN15	$1 803/kg	H
04063077	Processed cheese cont/procd from italian-type, not grated/powdered, subject to add US note 21 to Ch 4, not GN15	10%	D
04063079	Processed cheese cont/procd from italian-type, not grated/powdered, not subject to add US note 21 to Ch 4, not GN15	$2 146/kg	H
04063081	Processed cheese cont/procd from swiss, emmentaler or gruyere-process, n/grated/powdered, subject to add US note 22 to Ch 4, not GN15	10%	D
04063083	Processed cheese cont/procd from swiss/emmentaler/gruyere-process, n/grated/powdered, not subject to add US note 22 to Ch 4, not GN15	$1 386/kg	H
04063085	Processed cheese (incl mixtures), nesoi, n/o 0 5% by wt butterfat, not grated or powdered, subject to Ch4 US note 23, not GN15	10%	D
04063087	Processed cheese (incl mixtures), nesoi, n/o 0 5% by wt butterfat, not grated or powdered, not subj to Ch 4 US note 23 or not GN15	$1 128/kg	H
04063089	Processed cheese (incl mixtures), nesoi, w/cow's milk, not grated or powdered, subject to add US note 16 to Ch 4, not GN15	10%	D
04063091	Processed cheese (incl mixtures), nesoi, w/cow's milk, not grated or powdered, not subject to add US note 16 to Ch 4, not GN15	$1 509/kg	H
04063095	Processed cheese (incl mixtures), nesoi, w/o cows milk, not grated or powdered, not GN15	8 5%	G
04064020	Roquefort cheese in original loaves, not grated or powdered, not processed	2 7%	A
04064040	Roquefort cheese, other than in original loaves, not grated or powdered, not processed	4 5%	A
04064044	Stilton cheese, nesoi, in original loaves, subject to add US note 24 to Ch 4	12 8%	G
04064048	Stilton cheese, nesoi, not in original loaves, subject to add US note 24 to Ch 4	17%	G
04064051	Blue-veined cheese, nesoi, in original loaves, subject to gen note 15 of the HTS	15%	F
04064052	Blue-veined cheese, nesoi, not in original loaves, subject to gen note 15 of the HTS	20%	F
04064054	Blue-veined cheese, nesoi, in original loaves, subject to add US note 17 to Ch 4	15%	D
04064058	Blue-veined cheese, nesoi, not in original loaves, subject to add US note 17 to Ch 4	20%	D
04064070	Blue-veined cheese, nesoi, not subject to gen note 15 of the HTS or to add US note 17 to Ch 4	$2 269/kg	H
04069005	Bryndza cheese, not grated or powdered, not processed	7 2%	D
04069006	Cheddar cheese, neosi, subject to gen note 15 of the & entered pursuant to its provisions	12%	F
04069008	Cheddar cheese, neosi, subject to add US note 18 to Ch 4	12%	D
04069012	Cheddar cheese, nesoi, not subject to gen note 15 of the HTS or to add US note 18 to Ch 4	$1 227/kg	H
04069014	Edam and gouda cheese, nesoi, subject to gen note 15 of the HTS	15%	F
04069016	Edam and gouda cheese, nesoi, subject to add US note 20 to Ch 4	15%	D
04069018	Edam and gouda cheese, nesoi, not subject to gen note 15 of the HTS or to add US note 20 to Ch 4	$1 803/kg	H
04069020	Gjetost cheese from goat's milk, whey or whey obtained from a mixture of goat's & n/o 20% cow's milk, not grated, powdered or processed	4 2%	A
04069025	Gjetost cheese, made from goats' milk, whey or whey obtained from a mixture of goats' & n/o 20% cows milk, not grated, powdered or processed	8 5%	D
04069028	Goya cheese, nesoi, subject to gen note 15 of the HTS	25%	F
04069031	Goya cheese from cow's milk, not in original loaves, nesoi,subject to add US note 21 to Ch 4	25%	D
04069032	Goya cheese from cow's milk, not in original loaves, nesoi, not subject to gen note 15 or to add US note 21 to Ch 4	$2 146/kg	H
04069033	Goya cheese not from cow's milk, nesoi, not subject to gen note 15 or to add US note 21 to Ch 4	21 3%	F
04069034	Sbrinz cheese, nesoi, subject to gen note 15 of the HTS	19%	F
04069036	Sbrinz cheese from cow's milk, nesoi, subject to add US note 21 to Ch 4	19%	D
04069037	Sbrinz cheese from cow's milk, nesoi, not subject to gen note 15 or to add US note 21 to Ch 4	$2 146/kg	H
04069038	Sbrinz cheese not from cow's milk, nesoi, not subject to gen note 15 or to add US note 21 to Ch 4	12 2%	F
04069039	Romano from cows milk, Reggiano, Parmeson, Provolne, and Provoletti cheese, nesoi, subject to gen note 15 of the HTS	15%	F
04069041	Romano, Reggiano, Parmeson, Provolne, and Provoletti cheese, nesoi, from cow's milk, subject to add US note 21 to Ch 4	15%	D
04069042	Romano, Reggiano, Parmeson, Provolne, and Provoletti cheese, nesoi, from cow's milk, not subj to to GN 15 or Ch4 US note 21	$2 146/kg	H
04069043	Reggiano, Parmeson, Provolne, and Provoletti cheese, nesoi, not from cow's milk, not subject to gen note 15	9 6%	G
04069044	Swiss or emmenthaler cheese with eye formation, nesoi, subject to gen note 15 of the HTS	6 4%	G
04069046	Swiss or emmenthaler cheese with eye formation, nesoi, subject to add US note 25 to Ch 4	6 4%	D
04069048	Swiss or emmenthaler cheese with eye formation, nesoi, not subject to gen note 15 or to add US note 25 to Ch 4	$1 877/kg	H
04069049	Gammelost and nokkelost cheese, nesoi	5 4%	D
04069051	Colby cheese, nesoi, subject to gen note 15 of the HTS and entered pursuant to its provisions	20%	F
04069052	Colby cheese, nesoi, subject to add US note 19 to Ch 4 and entered pursuant to its provisions	20%	D

HTS 8	Description	Base Rate	Staging Category
04069054	Colby cheese, nesoi, not subject to gen note 15 or to add US note 19 to Ch 4	$1 055/kg	H
04069056	Cheeses, nesoi, from sheep's milk in original loaves and suitable for grating	Free	K
04069057	Pecorino cheese, from sheep's milk, in original loaves, not suitable for grating	Free	K
04069059	Cheeses, substitute for cheese (including mixtures of cheeses), nesoi, made from sheep's milk	9 6%	G
04069061	Cheeses & substitutes for cheese (incl mixtures) w/romano/reggiano/parmesan/provolone/etc from cows milk, subj to gen note 15	7 5%	G
04069063	Cheeses & substitutes for cheese (incl mixtures) not cont romano/reggiano/parmesan/provolone/etc from cows milk, subj to gen note 15	10%	D
04069066	Cheeses & subst for cheese(incl mixt), nesoi, w/romano/reggiano/parmesan/provolone/etc, f/cow milk, subj Ch4 US note 21, not GN15	7 5%	D
04069068	Cheeses & subst for cheese(incl mixt), nesoi, w/romano/reggiano/parmesan/provolone/etc, f/cow milk, not subj Ch4 US note 21, not GN15	$2 146/kg	H
04069072	Cheeses & subst for cheese (incl mixt), nesoi, w/ or from blue-veined cheese, subj to add US note 17 to Ch 4, not GN15	10%	D
04069074	Cheeses & subst for cheese (incl mixt), nesoi, w/ or from blue-veined cheese, not subj to add US note 17 to Ch 4, not GN15	$2 269/kg	H
04069076	Cheeses & subst for cheese (incl mixt), nesoi, w/ or from cheddar cheese, subj to add US note 18 to Ch 4, not GN15	10%	D
04069078	Cheeses & subst for cheese (incl mixt), nesoi, w/ or from cheddar cheese, not subj to add US note 18 to Ch 4, not GN15	$1 227/kg	H
04069082	Cheeses & subst for cheese (incl mixt), nesoi, w/ or from Am cheese except cheddar, subj to add US note 19 to Ch 4, not GN15	10%	D
04069084	Cheeses & subst for cheese (incl mixt), nesoi, w/ or from Am cheese except cheddar, not subj to add US note 19 to Ch 4, not GN15	$1 055/kg	H
04069086	Cheeses & subst for cheese (incl mixt), nesoi, w/ or from edam or gouda cheese, subj to add US note 20 to Ch 4, not GN15	10%	D
04069088	Cheeses & subst for cheese (incl mixt), nesoi, w/ or from edam or gouda cheese, not subj to add US note 20 to Ch 4, not GN15	$1 803/kg	H
04069090	Cheeses & subst for cheese (incl mixt), nesoi, w/ or from swiss, emmentaler or gruyere, subj to add US note 22 to Ch 4, not GN15	10%	D
04069092	Cheeses & subst for cheese (incl mixt), nesoi, w/ or from swiss, emmentaler or gruyere, not subj Ch4 US note 22, not GN15	$1 386/kg	H
04069093	Cheeses & subst for cheese (incl mixt), nesoi, w/butterfat n/o 0 5% by wt, subject to add US note 23 to Ch 4, not GN15	10%	D
04069094	Cheeses & subst for cheese (incl mixt), nesoi, w/butterfat n/o 0 5% by wt, not subject to add US note 23 to Ch 4, not GN15	$1 128/kg	H
04069095	Cheeses & subst for cheese (incl mixt), nesoi, containing cow's milk (not soft-ripened), subject to add US note 16 to Ch 4 (quota)	10%	D
04069097	Cheeses & subst for cheese (incl mixt), nesoi, w/cows milk, w/butterfat o/0 5% by wt, not subject to Ch4 US note 16, not GN15	$1 509/kg	H
04069099	Cheeses & subst for cheese (incl mixt), nesoi, w/o cows milk, w/butterfat o/0 5% by wt, not GN15	8 5%	D
04070000	Birds' eggs, in shell, fresh, preserved or cooked	2 8 cents/doz	A
04081100	Egg yolks, dried, whether or not containing added sweeteners	47 6 cents/kg	G
04081900	Egg yolks, other than dried, whether or not containing added sweeteners	9 7 cents/kg	A
04089100	Birds' eggs, not in shell, dried, whether or not containing added sweeteners	47 6 cents/kg	G
04089900	Birds' eggs, not in shell, other than dried, whether or not containing added sweeteners	9 7 cents/kg	G
04090000	Natural honey	1 9 cents/kg	A
04100000	Edible products of animal origin, nesi	1 1%	A
05010000	Human hair, unworked, whether or not washed and scoured, waste of human hair	1 4%	A
05021000	Pigs', hogs' or boars' bristles and hair and waste thereof	0 8 cents/kg	A
05029000	Badger hair and other brushmaking hair, nesi, and waste thereof	Free	K
05030000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	Free	K
05040000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	Free	K
05051000	Feathers of a kind used for stuffing, and down	Free	K
05059020	Feather meal and waste	2 3%	A
05059060	Skins and parts of birds with their feathers or down (except meal and waste) nesoi	Free	K
05061000	Ossein and bones treated with acid	Free	K
05069000	Bones & horn-cores, unworked, defatted, simply prepared (but not cut to shape) or degelatinized, powder & waste of these products	Free	K
05071000	Ivory, ivory powder and waste	Free	K
05079000	Tortoise shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared, waste and powder	Free	K
05080000	Coral, shells, cuttlebone and similar materials, unworked or simply prepared, but not cut to shape, powder and waste thereof	Free	K
05090000	Natural sponges of animal origin	3%	A
05100020	Ambergris, castoreum, civet, and musk used in the preparation of pharmaceutical products	5 1%	D
05100040	Cantharides, bile, glands and other animal products nesi, used in pharmaceutical products	Free	K
05111000	Bovine semen	Free	K

HTS 8	Description	Base Rate	Staging Category
05119100	Products of fish, crustaceans, molluscs or other aquatic invertebrates nesi, dead animals of chapter 3, unfit for human consumption	Free	K
05119920	Parings and similar waste of raw hides or skins, glue stock nesi	Free	K
05119930	Animal products chiefly used as food for animals or as ingredients in such food, nesi	Free	K
05119940	Animal products nesi, dead animals of chapter 1, unfit for human consumption	1 1%	A
06011015	Tulip bulbs, dormant	89 6 cents/1000	A
06011030	Hyacinth bulbs, dormant	38 4 cents/1000	A
06011045	Lily bulbs, dormant	55 7 cents/1000	A
06011060	Narcissus bulbs, dormant	$1 34/1000	A
06011075	Crocus corms, dormant	19 2 cents/1000	A
06011085	Lily of the valley pips, dormant	$1 44/1000	A
06011090	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, nesi, dormant	3 5%	A
06012010	Hyacinth bulbs, without soil attached, in growth or in flower	38 4 cents/1000	A
06012090	Bulbs nesi, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower, chicory plants and roots	1 4%	A
06021000	Unrooted cuttings and slips of live plants	4 8%	A
06022000	Trees, shrubs, and bushes, grafted or not of kinds which bear edible fruits or nuts	Free	K
06023000	Rhododendron and azalea plants, grafted or not	1 9%	A
06024000	Rose plants, grafted or not	Free	K
06029020	Live orchid plants	Free	K
06029030	Live herbaceous perennials, other than orchid plants, with soil attached to roots	1 4%	A
06029040	Live herbaceous perennials, other than orchid plants, without soil attached to roots	3 5%	A
06029050	Live mushroom spawn	1 4 cents/kg	A
06029060	Other live plants nesoi, with soil attached to roots	1 9%	A
06029090	Other live plants nesoi, other than those with soil attached to roots	4 8%	A
06031030	Miniature (spray) carnations, fresh cut	3 2%	A
06031060	Roses, fresh cut	6 8%	A
06031070	Chrysanthemums, standard carnations, anthuriums and orchids, fresh cut	6 4%	A
06031080	Cut flowers and flower buds suitable for bouquets or ornamental purposes, fresh cut, nesi	6 4%	A
06039000	Cut flowers and flower buds, suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	4%	A
06041000	Mosses and lichens	Free	K
06049100	Foliage, branches and other parts of plants without flowers or flower buds, and grasses, suitable for bouquets or ornamental purposes, fresh	Free	K
06049930	Foliage, branches, parts of plants without flowers or buds, and grasses, suitable for bouquets or ornamental purposes, dried or bleached	Free	K
06049960	Foliage, branches, parts of plants and grasses, suitable for bouquets or ornamental purposes, dyed, impregnated or otherwise prepared	7%	D
07011000	Seed potatoes, fresh or chilled	0 5 cents/kg	A
07019010	Yellow (Solano) potatoes, excluding seed	0 5 cents/kg	A
07019050	Fresh potatoes, other than yellow (Solano) potatoes or seed potatoes	0 5 cents/kg	A
07020020	Tomatoes, fresh or chilled, entered during Mar 1 to July 14, or the period Sept 1 to Nov 14 in any year	3 9 cents/kg	A
07020040	Tomatoes, fresh or chilled, entered during July 15 to Aug 31 in any year	2 8 cents/kg	A
07020060	Tomatoes, fresh or chilled, entered from Nov 15 thru the last day of Feb of the following year	2 8 cents/kg	A
07031020	Onion sets, fresh or chilled	0 83 cents/kg	A
07031030	Pearl onions not over 16 mm in diameter, fresh or chilled	0 96 cents/kg	A
07031040	Onions, other than onion sets or pearl onions not over 16 mm in diameter, and shallots, fresh or chilled	3 1 cents/kg	G
07032000	Garlic, fresh or chilled	0 43 cents/kg	A
07039000	Leeks and other alliaceous vegetables nesi, fresh or chilled	20%	G
07041020	Cauliflower and headed broccoli, fresh or chilled, if entered June 5 to October 15, inclusive, in any year	2 5%	A
07041040	Cauliflower and headed broccoli, fresh or chilled, not reduced in size, if entered Oct 16 through June 4, inclusive	10%	D
07041060	Cauliflower and headed broccoli, fresh or chilled, reduced in size, if entered Oct 16 through June 4, inclusive	14%	D
07042000	Brussels sprouts, fresh or chilled	12 5%	D
07049020	Cabbage, fresh or chilled	0 54 cents/kg	A
07049040	Kohlrabi, kale and similar edible brassicas nesi, including sprouting broccoli, fresh or chilled	20%	F
07051120	Head lettuce (cabbage lettuce), fresh or chilled, if entered June 1 to October 31, inclusive, in any year	0 4 cents/kg	A
07051140	Head lettuce (cabbage lettuce), fresh or chilled, if entered Nov 1 through May 30, inclusive, in any year	3 7 cents/kg	D
07051920	Lettuce, other than head lettuce, fresh or chilled, if entered June 1 to October 31, inclusive, in any year	0 4 cents/kg	A
07051940	Lettuce, other than head lettuce, fresh or chilled, if entered Nov 1 through May 30, inclusive, in any year	3 7 cents/kg	A

HTS 8	Description	Base Rate	Staging Category
07052100	Witloof chicory, fresh or chilled	0 15 cents/kg	A
07052900	Chicory, other than witloof chicory, fresh or chilled	0 15 cents/kg	A
07061005	Carrots, fresh or chilled, reduced in size	14 9%	F
07061010	Carrots, fresh or chilled, not reduced in size, under 10 cm in length	1 4 cents/kg	A
07061020	Carrots, fresh or chilled, not reduced in size, 10 cm or over in length	0 7 cents/kg	A
07061040	Turnips, fresh or chilled	Free	K
07069020	Radishes, fresh or chilled	2 7%	A
07069030	Beets and horseradish, fresh or chilled	1 9%	A
07069040	Salsify, celeriac, radishes and similar edible roots nesi, fresh or chilled	10%	D
07070020	Cucumbers, including gherkins, fresh or chilled, if entered December 1 in any year to the last day of the following February, inclusive	4 2 cents/kg	A
07070040	Cucumbers, including gherkins, fresh or chilled, if entered March 1 to April 30, inclusive, in any year	5 6 cents/kg	A
07070050	Cucumbers, including gherkins, fresh or chilled, if entered May 1 to June 30, inclusive, or Sept 1 to Nov 30, inclusive, in any year	5 6 cents/kg	A
07070060	Cucumbers, including gherkins, fresh or chilled, if entered July 1 to August 31, inclusive, in any year	1 5 cents/kg	A
07081020	Peas, fresh or chilled, shelled or unshelled, if entered July 1 to Sept 30, inclusive, in any year	0 5 cents/kg	A
07081040	Peas, fresh or chilled, shelled or unshelled, if entered Nov 1 through the following June 30, inclusive	2 8 cents/kg	A
07082010	Lima beans, fresh or chilled, shelled or unshelled, if entered November 1 through the following May 31, inclusive	2 3 cents/kg	A
07082020	Cowpeas (other than black-eye peas), fresh or chilled, shelled or unshelled	Free	K
07082090	Beans nesi, fresh or chilled, shelled or unshelled	4 9 cents/kg	D
07089005	Chickpeas (garbanzos), fresh or chilled, shelled or unshelled	1 cents/kg	A
07089015	Lentils, fresh or chilled, shelled or unshelled	0 1 cents/kg	A
07089025	Pigeon peas, fresh or chilled, shelled or unshelled, if entered from July 1 to September 30, inclusive, in any year	Free	K
07089030	Pigeon peas, fresh or chilled, shelled or unshelled, if entered Oct 1 through the following June 30, inclusive	0 8 cents/kg	A
07089040	Leguminous vegetables nesi, fresh or chilled, shelled or unshelled	4 9 cents/kg	A
07091000	Globe artichokes, fresh or chilled	11 3%	D
07092010	Asparagus, fresh or chilled, not reduced in size, if entered September 15 to November 15, inclusive, and transported to the U S by air	5%	A
07092090	Asparagus, nesi, fresh or chilled	21 3%	F
07093020	Eggplants (aubergines), fresh or chilled, if entered April 1 to November 30, inclusive, in any year	2 6 cents/kg	A
07093040	Eggplants (aubergines), fresh or chilled, if entered December 1 through the following March 31, inclusive	1 9 cents/kg	A
07094020	Celery, other than celeriac, fresh or chilled, reduced in size	14 9%	D
07094040	Celery, other than celeriac, fresh or chilled, not reduced in size, if entered April 15 to July 31, inclusive, in any year	0 25 cents/kg	A
07094060	Celery, other than celeriac, fresh or chilled, not reduced in size, if entered August 1 through the following April 14, inclusive	1 9 cents/kg	A
07095101	Mushrooms of the genus Agaricus, fresh or chilled	8 8 cents/kg + 20%	D
07095200	Truffles, fresh or chilled	Free	K
07095900	Mushrooms, other than of the genus Agaricus, fresh or chilled	8 8 cents/kg + 20%	D
07096020	Chili peppers, fresh or chilled	4 4 cents/kg	A
07096040	Fruits of the genus capsicum (peppers) (ex chili peppers) or of the genus pimenta (e g , Allspice), fresh or chilled	4 7 cents/kg	A
07097000	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled	20%	D
07099005	Jicamas, pumpkins and breadfruit, fresh or chilled	11 3%	D
07099010	Chayote, fresh or chilled	5 6%	D
07099014	Okra, fresh or chilled	20%	D
07099020	Squash, fresh or chilled	1 5 cents/kg	A
07099030	Fiddlehead greens, fresh or chilled	8%	D
07099035	Olives, fresh or chilled	8 8 cents/kg	D
07099045	Sweet corn, fresh or chilled	21 3%	D
07099091	Vegetables, not elsewhere specified or included, fresh or chilled	20%	D
07101000	Potatoes, uncooked or cooked by steaming or boiling in water, frozen	14%	F
07102120	Peas, uncooked or cooked by steaming or boiling in water, frozen, if entered July 1 through September 30, inclusive, in any year	1 cents/kg	A
07102140	Peas, uncooked or cooked by steaming or boiling in water, frozen, if entered Jan 1 through June 30, or Oct 1 through Dec 31, inclusive	2 cents/kg	A
07102210	Lima beans, uncooked or cooked by steaming or boiling in water, frozen, not reduced in size, entered Nov 1 through the following May 31	2 3 cents/kg	A
07102215	Lima beans, frozen, entered June 1 - October 31	4 9 cents/kg	D
07102220	Cowpeas (other than black-eye peas), uncooked or cooked by steaming or boiling in water, frozen, not reduced in size	Free	K
07102225	Frozen string beans (snap beans), not reduced in size	4 9 cents/kg	A
07102237	Frozen beans nesi, not reduced in size	4 9 cents/kg	A
07102240	Beans nesi, uncooked or cooked by steaming or boiling in water, frozen, reduced in size	11 2%	D
07102905	Chickpeas (garbanzos), uncooked or cooked by steaming or boiling in water, frozen	1 cents/kg	A
07102915	Lentils, uncooked or cooked by steaming or boiling in water, frozen	0 1 cents/kg	A
07102925	Pigeon peas, uncooked or cooked by steaming or boiling in water, frozen, if entered July 1 through September 30, inclusive, in any year	Free	K
07102930	Pigeon peas, uncooked or cooked by steaming or boiling in water, frozen, if entered Oct 1 through the following June 30, inclusive	0 8 cents/kg	A

HTS 8	Description	Base Rate	Staging Category
07102940	Leguminous vegetables nesi, uncooked or cooked by steaming or boiling in water, frozen	3 5 cents/kg	A
07103000	Spinach, New Zealand spinach and orache spinach (garden spinach), uncooked or cooked by steaming or boiling in water, frozen	14%	D
07104000	Sweet corn, uncooked or cooked by steaming or boiling in water, frozen	14%	D
07108015	Bamboo shoots and water chestnuts (other than Chinese water chestnuts), uncooked or cooked by steaming or boiling in water, frozen	Free	K
07108020	Mushrooms, uncooked or cooked by steaming or boiling in water, frozen	5 7 cents/kg + 8%	D
07108040	Tomatoes, uncooked or cooked by steaming or boiling in water, frozen, if entered Mar 1 thru July 14, incl or Sept 1 thru Nov 14, incl	2 9 cents/kg	A
07108045	Tomatoes, uncooked or cooked by steaming or boiling in water, frozen, if entered July 15 through August 31, inclusive, in any year	2 1 cents/kg	A
07108050	Tomatoes, uncooked or cooked by steaming or boiling in water, frozen, if entered Nov 15 through the following February, incl	2 1 cents/kg	A
07108060	Fiddlehead greens, uncooked or cooked by steaming or boiling in water, frozen, not reduced in size	8%	D
07108065	Brussels sprouts, uncooked or cooked by steaming or boiling in water, frozen, not reduced in size	12 5%	D
07108070	Vegetables nesi, uncooked or cooked by steaming or boiling in water, frozen, not reduced in size	11 3%	A
07108085	Brussels sprouts, uncooked or cooked by steaming or boiling in water, frozen, reduced in size	14%	D
07108093	Okra, reduced in size, frozen	14 9%	D
07108097	Vegetables nesi, uncooked or cooked by steaming or boiling in water, frozen, reduced in size	14 9%	A
07109011	Mixtures of pea pods and water chestnuts (other than Chinese water chestnuts), uncooked or cooked by steaming or boiling in water, frozen	7 9%	D
07109091	Mixtures of vegetables not elsewhere specified or included, uncooked or cooked by steaming or boiling in water, frozen	14%	A
07112018	Olives, n/pitted, green, in saline sol , in contain > 8 kg, drained wt, for repacking or sale, subject to add US note 5 to Ch 7	3 7 cents/kg on drained weight	A
07112028	Olives, n/pitted, green, in saline sol , in contain > 8 kg, drained wt, for repacking or sale, not subject to add US note 5 to Ch 7	5 9 cents/kg on drained weight	D
07112038	Olives, n/pitted, nesoi	5 9 cents/kg on drained weight	A
07112040	Olives, pitted or stuffed, provisionally preserved but unsuitable in that state for immediate consumption	8 6 cents/kg on drained weight	A
07113000	Capers, provisionally preserved but unsuitable in that state for immediate consumption	8%	D
07114000	Cucumbers including gherkins, provisionally preserved but unsuitable in that state for immediate consumption	7 7%	D
07115100	Mushrooms of the genus Agaricus, provisionally preserved but unsuitable in that state for immediate consumption	5 7 cents/kg on drained weight + 8%	D
07115910	Mushrooms, other than of the genus Agaricus, provisionally preserved but unsuitable in that state for immediate consumption	5 7 cents/kg on drained weight + 8%	D
07115990	Truffles, provisionally preserved but unsuitable in that state for immediate consumption	7 7%	D
07119020	Leguminous vegetables, provisionally preserved but unsuitable in that state for immediate consumption	Free	K
07119050	Onions, provisionally preserved but unsuitable in that state for immediate consumption	5 1%	D
07119065	Vegetables nesoi, and mixtures of vegetables, provisionally preserved but unsuitable in that state for immediate consumption	7 7%	A
07122020	Dried onion powder or flour	29 8%	D
07122040	Dried onions whole, cut, sliced or broken, but not further prepared	21 3%	D
07123110	Air dried or sun dried mushrooms of the genus Agaricus, whole, cut, sliced, broken or in powder, but not further prepared	1 3 cents/kg + 1 8%	A
07123120	Dried (not air or sun dried) mushrooms of the genus Agaricus, whole, cut, sliced, broken or in powder, but not further prepared	1 9 cents/kg + 2 6%	A
07123200	Dried wood ears (Auricularia spp), whole, cut, sliced, broken or in powder, but not further prepared	8 3%	D
07123300	Dried jelly fungi (Tremella spp), whole, cut, sliced, broken or in powder, but not further prepared	8 3%	D
07123910	Air dried or sun dried mushrooms (other than of the genus Agaricus), whole, cut, sliced, broken or in powder, but not further prepared	1 3 cents/kg + 1 8%	A
07123920	Dried (not air or sun dried) mushrooms (other than of the genus Agaricus), whole, cut, sliced, broken or in powder, but not further prepared	1 9 cents/kg + 2 6%	A
07123940	Dried truffles, whole, cut, sliced, broken or in powder, but not further prepared	Free	K
07129010	Dried carrots, whole, cut, sliced, broken or in powder, but not further prepared	1 3%	A
07129015	Dried olives, not ripe	5 5 cents/kg	A
07129020	Dried olives, ripe	2 5 cents/kg	A
07129030	Dried potatoes, whether or not cut or sliced but not further prepared	2 3 cents/kg	A
07129040	Dried garlic, whole, cut, sliced, broken or in powder, but not further prepared	29 8%	D
07129060	Dried fennel, marjoram, parsley, savory and tarragon, crude or not manufactured	Free	K
07129065	Dried parsley nesi, whole, cut, sliced, broken or in powder, but not further prepared	3 8%	A

HTS 8	Description	Base Rate	Staging Category
07129070	Dried fennel, marjoram, savory and tarragon nesi, whole, cut, sliced, broken or in powder, but not further prepared	1 9%	A
07129074	Tomatoes, dried in powder	8 7%	D
07129078	Tomatoes, dried, whole, other	8 7%	D
07129085	Dried vegetables nesoi, and mixtures of dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	8 3%	A
07131010	Seeds of peas of a kind used for sowing	1 5 cents/kg	A
07131020	Dried split peas, shelled	Free	K
07131040	Dried peas, nesi, shelled	0 4 cents/kg	A
07132010	Seeds of chickpeas (garbanzos) of a kind used for sowing	1 5 cents/kg	A
07132020	Dried chickpeas (garbanzos), shelled	1 4 cents/kg	A
07133110	Seeds of beans of a kind used for sowing	0 8 cents/kg	A
07133120	Dried beans, shelled, if entered May 1 through August 31, inclusive, in any year	Free	K
07133140	Dried beans, shelled, if entered September 1 through the following April 30, or withdrawn for consumption at any time	0 3 cents/kg	A
07133210	Seeds of small red (adzuki) beans of a kind used for sowing	1 5 cents/kg	A
07133220	Dried small red (adzuki) beans, shelled	1 2 cents/kg	A
07133310	Seeds of kidney beans, including white pea beans of a kind used for sowing	1 5 cents/kg	A
07133320	Dried kidney beans, including white pea beans, shelled, if entered May 1 through August 31, inclusive, in any year	1 cents/kg	A
07133340	Dried kidney beans, including white pea beans, shelled, if entered Sept 1 through April 30, or withdrawn for consumption at any time	1 5 cents/kg	A
07133910	Seeds of beans nesi, of a kind used for sowing	1 5 cents/kg	A
07133915	Dried cowpeas, shelled	Free	K
07133920	Dried beans nesi, shelled, if entered for consumption from May 1 through August 31, inclusive, in any year	0 8 cents/kg	A
07133940	Dried beans nesi, shelled, if entered for consumption September 1 through April 30, or withdrawn for consumption at any time	0 8 cents/kg	A
07134010	Lentil seeds of a kind used for sowing	1 5 cents/kg	A
07134020	Dried lentils, shelled	0 15 cents/kg	A
07135010	Seeds of broad beans and horse beans of a kind used for sowing	1 5 cents/kg	A
07135020	Dried broad beans and horse beans, shelled	1 2 cents/kg	A
07139010	Seeds of leguminous vegetables nesi, of a kind used for sowing	1 5 cents/kg	A
07139050	Dried guar seeds, shelled	Free	K
07139060	Dried leguminous vegetables nesi, shelled, if entered for consumption during the period from May 1 through August 31, inclusive, in any year	0 8 cents/kg	A
07139080	Dried leguminous vegetables nesi, shelled, if entered Sept 1 through the following April 30, or withdrawn for consumption at any time	1 5 cents/kg	A
07141010	Cassava (manioc), frozen, whether or not sliced or in the form of pellets	7 9%	A
07141020	Cassava (manioc), fresh, chilled or dried, whether or not sliced or in the form of pellets	11 3%	A
07142010	Sweet potatoes, frozen, whether or not sliced or in the form of pellets	6%	D
07142020	Sweet potatoes, fresh, chilled or dried, whether or not sliced or in the form of pellets	4 5%	A
07149005	Chinese water chestnuts, fresh or chilled	20%	D
07149010	Fresh or chilled dasheens, whether or not sliced or in the form of pellets	2 3%	A
07149020	Fresh or chilled yams, whether or not sliced or in the form of pellets	6 4%	D
07149040	Fresh or chilled arrowroot, salep, Jerusalem artichokes and similar roots and tubers nesoi, whether or not sliced or in the form of pellets	16%	D
07149041	Mixtures of pea pods and Chineses water chestnuts, frozen	7 9%	D
07149042	Other mixtures of Chinese water chestnuts, frozen	14%	D
07149044	Chinese water chestnuts, not mixed, frozen	Free	K
07149045	Frozen dasheens/yams/arrowroot/salep/Jerusalem artichokes/similar roots & tubers (but not cassava, sweet potatoes & Chinese water chestnuts)	6%	D
07149048	Chinese water chestnuts, dried	8 3%	D
07149050	Dried dasheens, yams, arrowroot, salep, Jerusalem artichokes and similar roots and tubers nesoi, in the form of pellets	Free	K
07149060	Dried dasheens, yams, arrowroot, salep, Jerusalem artichokes, and similar roots and tubers nesoi, whether or not sliced but not in pellets	8 3%	D
08011100	Coconuts, desiccated	Free	K
08011900	Coconuts, fresh, in shell or shelled	Free	K
08012100	Brazil nuts, fresh or dried, in shell	Free	K
08012200	Brazil nuts, fresh or dried, shelled	Free	K
08013100	Cashew nuts, fresh or dried, in shell	Free	K
08013200	Cashew nuts, fresh or dried, shelled	Free	K
08021100	Almonds, fresh or dried, in shell	7 7 cents/kg	A
08021200	Almonds, fresh or dried, shelled	24 cents/kg	A
08022100	Hazelnuts or filberts, fresh or dried, in shell	7 cents/kg	D
08022200	Hazelnuts or filberts, fresh or dried, shelled	14 1 cents/kg	A
08023100	Walnuts, fresh or dried, in shell	7 cents/kg	A
08023200	Walnuts, fresh or dried, shelled	26 5 cents/kg	E
08024000	Chestnuts, fresh or dried, shelled or in shell	Free	K
08025020	Pistachios, fresh or dried, in shell	0 9 cents/kg	A
08025040	Pistachios, fresh or dried, shelled	1 9 cents/kg	A
08029010	Pecans, fresh or dried, in shell	8 8 cents/kg	A
08029015	Pecans, fresh or dried, shelled	17 6 cents/kg	A
08029020	Pignolias, fresh or dried, in shell	0 7 cents/kg	A
08029025	Pignolias, fresh or dried, shelled	1 cents/kg	A
08029080	Nuts nesi, fresh or dried, in shell	1 3 cents/kg	A
08029094	Kola nuts, fresh or dried, shelled	5 cents/kg	A
08029098	Nuts nesi, fresh or dried, shelled	5 cents/kg	A

HTS 8	Description	Base Rate	Staging Category
08030020	Bananas, fresh or dried	Free	K
08030030	Plantains, fresh	Free	K
08030040	Plantains, dried	1 4%	A
08041020	Dates, fresh or dried, whole, with or without pits, packed in units weighing (with immediate container, if any) not over 4 6 kg	13 2 cents/kg	D
08041040	Dates, fresh or dried, whole, with pits, packed in units weighing over 4 6 kg	1 cents/kg	A
08041060	Dates, fresh or dried, whole, without pits, packed in units weighing over 4 6 kg	2 8 cents/kg	A
08041080	Dates, fresh or dried, other than whole	29 8%	D
08042040	Figs, fresh or dried, whole, in units weighing more than 0 5 kg each	7 9 cents/kg	A
08042060	Figs, fresh or dried, whole, in immediate containers weighing with their contents 0 5 kg or less	6 2 cents/kg	A
08042080	Figs, fresh or dried, other than whole (including fig paste)	8 8 cents/kg	D
08043020	Pineapples, fresh or dried, not reduced in size, in bulk	0 51 cents/kg	A
08043040	Pineapples, fresh or dried, not reduced in size, in crates or other packages	1 1 cents/kg	A
08043060	Pineapples, fresh or dried, reduced in size	0 44 cents/kg	A
08044000	Avocados, fresh or dried	11 2 cents/kg	B
08045040	Guavas, mangoes, and mangosteens, fresh, if entered during the period September 1 through May 31, inclusive	6 6 cents/kg	A
08045060	Guavas, mangoes, and mangosteens, fresh, if entered during the period June 1 through August 31, inclusive	6 6 cents/kg	A
08045080	Guavas, mangoes, and mangosteens, dried	1 5 cents/kg	A
08051000	Oranges, fresh or dried	1 9 cents/kg	A
08052000	Mandarins (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids, fresh or dried	1 9 cents/kg	A
08054040	Grapefruit, fresh or dried, entered during the period August 1 through September 30, inclusive	1 9 cents/kg	D
08054060	Grapefruit, fresh or dried, if entered during the month of October	1 5 cents/kg	D
08054080	Grapefruit, fresh or dried, if entered during the period November 1 through the following July 31, inclusive	2 5 cents/kg	F
08055020	Lemons, fresh or dried	2 2 cents/kg	A
08055030	Tahitian limes, Persian limes and other limes of the Citrus latifolia variety, fresh or dried	0 8%	A
08055040	Limes of the Citrus aurantifolia variety, fresh or dried	1 8 cents/kg	A
08059001	Citrus fruit, not elsewhere specified or included, fresh or dried, including kumquats, citrons and bergamots	0 8%	A
08061020	Grapes, fresh, if entered during the period February 15 through March 31, inclusive	$1 13/m3	A
08061040	Grapes, fresh, if entered during the period April 1 through June 30, inclusive	Free	K
08061060	Grapes, fresh, if entered during the period July 1 through the following February 14, inclusive	$1 80/m3	A
08062010	Raisins, made from dried seedless grapes	1 8 cents/kg	A
08062020	Raisins, made from other than seedless grapes	2 8 cents/kg	A
08062090	Grapes, dried, other than raisins	3 5 cents/kg	A
08071130	Watermelons, fresh, if entered during the period from December 1, in any year, to the following March 31, inclusive	9%	D
08071140	Watermelons, fresh, if entered during the period April 1 through November 30, inclusive	17%	F
08071910	Cantaloupes, fresh, if entered during the period from August 1 through September 15, inclusive	12 8%	F
08071920	Cantaloupes, fresh, if entered during the periods from January 1 through July 31 or September 16 to December 31, inclusive	29 8%	F
08071950	Ogen and Galia melons, fresh, if entered during the period from December 1, in any year, to the following May 31, inclusive	1 6%	A
08071960	Ogen and Galia melons, fresh, if entered during the period from June 1 through November 30, inclusive	6 3%	D
08071970	Other melons nesoi, fresh, if entered during the period from December 1, in any year, to the following May 31, inclusive	5 4%	D
08071980	Other melons nesoi, fresh, if entered during the period from June 1 through November 30, inclusive	28%	F
08072000	Papayas (papaws), fresh	5 4%	A
08081000	Apples, fresh	Free	K
08082020	Pears and quinces, fresh, if entered during the period from April 1 through June 30, inclusive	Free	K
08082040	Pears and quinces, fresh, if entered during the period from July 1 through the following March 31, inclusive	0 3 cents/kg	A
08091000	Apricots, fresh	0 2 cents/kg	A
08092000	Cherries, fresh	Free	K
08093020	Peaches, including nectarines, fresh, if entered during the period from June 1 through November 30, inclusive	0 2 cents/kg	A
08093040	Peaches, including nectarines, fresh, if entered during the period from December 1 through the following May 31, inclusive	Free	K
08094020	Plums, prunes and sloes, fresh, if entered during the period from January 1 through May 31, inclusive	Free	K
08094040	Plums, prunes and sloes, fresh, if entered during the period from June 1 through December 31, inclusive	0 5 cents/kg	A
08101020	Strawberries, fresh, if entered during the period from June 15 through September 15, inclusive	0 2 cents/kg	A
08101040	Strawberries, fresh, if entered during the period from September 16 through the following June 14, inclusive	1 1 cents/kg	A
08102010	Raspberries and loganberries, fresh, if entered during the period from September 1 through the following June 30, inclusive	0 18 cents/kg	A

HTS 8	Description	Base Rate	Staging Category
08102090	Raspberries and loganberries, fresh, if entered July 1 - August 31, inclusive; blackberries & mulberries, fresh, entered any time	Free	K
08103000	Black, white or red currants and gooseberries, fresh	Free	K
08104000	Cranberries, blueberries and other fruits of the genus Vaccinium, fresh	Free	K
08105000	Kiwi fruit, fresh	Free	K
08106000	Durians, fresh	2 2%	A
08109025	Berries and tamarinds, fresh	Free	K
08109045	Fruit, not elsewhere specified or included, fresh	2 2%	A
08111000	Strawberries, frozen, in water or containing added sweetening	11 2%	D
08112020	Raspberries, loganberries, black currants and gooseberries, frozen, in water or containing added sweetening	4 5%	A
08112040	Blackberries, mulberries and white or red currants, frozen, in water or containing added sweetening	9%	D
08119010	Bananas and plantains, frozen, in water or containing added sweetening	3 4%	A
08119020	Blueberries, frozen, in water or containing added sweetening	Free	K
08119022	Boysenberries, frozen, in water or containing added sweetening	11 2%	D
08119025	Cashew apples, mameyes colorados, sapodillas, soursops and sweetsops, frozen, in water or containing added sweetening	3 2%	A
08119030	Coconut meat, frozen, in water or containing added sweetening	Free	K
08119035	Cranberries, frozen, in water or containing added sweetening	Free	K
08119040	Papayas, frozen, in water or containing added sweetening	11 2%	D
08119050	Pineapples, frozen, in water or containing added sweetening	0 25 cents/kg	A
08119052	Mangoes, frozen, whether or not previously steamed or boiled	10 9%	A
08119055	Melons, frozen, in water or containing added sweetening	11 2%	D
08119080	Fruit, nesi, frozen, whether or not previously steamed or boiled	14 5%	B
08121000	Cherries, provisionally preserved, but unsuitable in that state for immediate consumption	13 4 cents/kg	D
08129010	Mixtures of two or more fruits, provisionally preserved, but unsuitable in that state for consumption	11 2%	D
08129020	Citrus fruit, provisionally preserved, but unsuitable in that state for immediate consumption	1 8 cents/kg	A
08129030	Figs, provisionally preserved, but unsuitable in that state for immediate consumption	2 6 cents/kg	A
08129040	Pineapples, provisionally preserved, but unsuitable in that state for immediate consumption	0 25 cents/kg	A
08129050	Strawberries, provisionally preserved, but unsuitable in that state for immediate consumption	0 8 cents/kg	A
08129090	Fruit and nuts nesi, including mixtures containing nuts, provisionally preserved, but not for immediate consumption	0 1 cents/kg	A
08131000	Apricots, dried	1 8 cents/kg	A
08132010	Prunes and plums, soaked in brine and dried	2 cents/kg	A
08132020	Prunes and plums, dried, (except if presoaked in brine)	14%	D
08133000	Apples, dried	0 74 cents/kg	A
08134010	Papayas, dried	1 8%	A
08134015	Barberries, dried	3 5 cents/kg	A
08134020	Berries except barberries, dried	1 4 cents/kg	A
08134030	Cherries, dried	10 6 cents/kg	D
08134040	Peaches, dried	1 4 cents/kg	A
08134080	Tamarinds, dried	6 8%	D
08134090	Fruit nesi, dried, other than that of headings 0801 to 0806, and excluding mixtures	2 5%	A
08135000	Mixtures of nuts or dried fruits of Chapter 8	14%	D
08140010	Peel of orange or citron, fresh, frozen, dried or provisionally preserved in brine, in sulfur water or other preservative solutions	Free	K
08140040	Lime peel, fresh, frozen or in brine	1 6 cents/kg	A
08140080	Peel of citrus fruit, excl orange or citron and peel, nesi, of melon, fresh, frozen, dried or provisionally preserved	1 6 cents/kg	A
09011100	Coffee, not roasted, not decaffeinated	Free	K
09011200	Coffee, not roasted, decaffeinated	Free	K
09012100	Coffee, roasted, not decaffeinated	Free	K
09012200	Coffee, roasted, decaffeinated	Free	K
09019010	Coffee husks and skins	Free	K
09019020	Coffee substitutes containing coffee	1 5 cents/kg	A
09021010	Green tea in packages not over 3 kg, flavored	6 4%	A
09021090	Green tea in packages not over 3 kg, not flavored	Free	K
09022010	Green tea in packages over 3 kg, flavored	6 4%	A
09022090	Green tea in packages over 3 kg, not flavored	Free	K
09023000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Free	K
09024000	Black tea (fermented) and partly fermented tea, other than in immediate packings of a content not exceeding 3 kg	Free	K
09030000	Mate	Free	K
09041100	Pepper of the genus Piper, neither crushed nor ground	Free	K
09041200	Pepper of the genus Piper, crushed or ground	Free	K
09042020	Paprika, dried or crushed or ground	3 cents/kg	A
09042040	Anaheim and ancho pepper, dried or crushed or ground	5 cents/kg	A
09042060	Fruits of the genus Capsicum, other than paprika or anaheim and ancho pepper, not ground	2 5 cents/kg	A
09042073	Mixtures of mashed or macerated hot red peppers and salt, nesoi	Free	K
09042076	Fruits of the genus capsicum, ground, nesoi	5 cents/kg	A
09042080	Fruits of the genus Pimenta (including allspice), dried or crushed or ground	Free	K
09050000	Vanilla beans	Free	K
09061000	Cinnamon and cinnamon-tree flowers, neither crushed nor ground	Free	K

HTS 8	Description	Base Rate	Staging Category
09062000	Cinnamon and cinnamon-tree flowers, crushed or ground	Free	K
09070000	Cloves (whole fruit, cloves and stems)	Free	K
09081000	Nutmeg	Free	K
09082020	Mace, bombay or wild, ground	7 4 cents/kg	A
09082040	Mace, other than ground Bombay or wild mace	Free	K
09083000	Cardamoms	Free	K
09091000	Seeds of anise or badian	Free	K
09092000	Seeds of coriander	Free	K
09093000	Seeds of cumin	Free	K
09094000	Seeds of caraway	Free	K
09095000	Seeds of fennel or juniper berries	Free	K
09101020	Ginger, not ground	Free	K
09101040	Ginger, ground	1 cents/kg	A
09102000	Saffron	Free	K
09103000	Tumeric (curcuma)	Free	K
09104020	Thyme, bay leaves, crude or not manufactured	Free	K
09104030	Thyme, other than crude or not manufactured	4 8%	A
09104040	Bay leaves, other than crude or not manufactured	3 2%	A
09105000	Curry	Free	K
09109100	Mixtures of spices	1 9%	A
09109920	Origanum, crude or not manufactured	Free	K
09109940	Origanum, other than crude or not manufactured	3 4%	A
09109950	Dill	Free	K
09109960	Spices, nesi	1 9%	A
10011000	Durum wheat	0 65 cents/kg	A
10019010	Seed of wheat and meslin	2 8%	A
10019020	Wheat & meslin other than durum or seed wheat	0 35 cents/kg	A
10020000	Rye	Free	K
10030020	Barley, for malting purposes	0 1 cents/kg	A
10030040	Barley, other than for malting purposes	0 15 cents/kg	A
10040000	Oats	Free	K
10051000	Seed corn (maize)	Free	K
10059020	Yellow dent corn	0 05 cents/kg	A
10059040	Corn (maize), other than seed and yellow dent corn	0 25 cents/kg	A
10061000	Rice in the husk (paddy or rough)	1 8 cents/kg	A
10062020	Basmati rice, husked	0 83 cents/kg	A
10062040	Husked (brown) rice, other than Basmati	2 1 cents/kg	A
10063010	Rice semi-milled or wholly milled, whether or not polished or glazed, parboiled	11 2%	H
10063090	Rice semi-milled or wholly milled, whether or not polished or glazed, other than parboiled	1 4 cents/kg	A
10064000	Broken rice	0 44 cents/kg	A
10070000	Grain sorghum	0 22 cents/kg	A
10081000	Buckwheat	Free	K
10082000	Millet	0 32 cents/kg	A
10083000	Canary seed	0 12 cents/kg	A
10089000	Cereals nesi (including wild rice)	1 1%	A
11010000	Wheat or meslin flour	0 7 cents/kg	A
11021000	Rye flour	0 23 cents/kg	A
11022000	Corn (maize) flour	0 3 cents/kg	A
11023000	Rice flour	0 09 cents/kg	A
11029020	Buckwheat flour	Free	K
11029030	Cereal flours nesi, mixed together	12 8%	D
11029060	Cereal flours, other than of wheat or meslin, rye, corn, rice or buckwheat	9%	D
11031100	Groats and meal of wheat	0 5 cents/kg	A
11031300	Groats and meal of corn (maize)	0 3 cents/kg	A
11031912	Groats and meal of oats	0 8 cents/kg	A
11031914	Groats and meal of rice	0 09 cents/kg	A
11031990	Groats and meal of cereals other than wheat, oats, corn (maize) or rice	9%	A
11032000	Pellets of cereals	Free	K
11041200	Rolled or flaked grains of oats	1 2 cents/kg	A
11041910	Rolled or flaked grains of barley	2 cents/kg	A
11041990	Rolled or flaked grains of cereals, other than of barley or oats	0 45 cents/kg	A
11042200	Grains of oats, hulled, pearled, clipped, sliced, kibbled or otherwise worked, but not rolled or flaked	0 5%	A
11042300	Grains of corn (maize), hulled, pearled, clipped, sliced, kibbled or otherwise worked, but not rolled or flaked	0 45 cents/kg	A
11042910	Grains of barley, hulled, pearled, clipped, sliced, kibbled or otherwise worked, but not rolled or flaked	1 2%	A
11042990	Grains of cereals other than barley, oats or corn, hulled, pearled, clipped, sliced, kibbled or otherwise worked, but not rolled or flaked	2 7%	A
11043000	Germ of cereals, whole, rolled, flaked or ground	4 5%	A

HTS 8	Description	Base Rate	Staging Category
11051000	Flour, meal and powder of potatoes	1.7 cents/kg	D
11052000	Flakes, granules and pellets, of potatoes	1.3 cents/kg	A
11061000	Flour, meal and powder of the dried leguminous vegetables of heading 0713	8.3%	A
11062010	Flour, meal and powder of Chinese water chestnuts	8.3%	D
11062090	Flour, meal and powder of sago, or of roots or tubers of heading 0714 (excluding Chinese water chestnuts)	Free	K
11063020	Flour, meal and powder of banana and plantain	2.8%	A
11063040	Fruit and nut flour, meal and powder of the products of chapter 8, other than of banana and plantain	9.6%	D
11071000	Malt, not roasted	0.3 cents/kg	A
11072000	Malt, roasted	0.42 cents/kg	A
11081100	Wheat starch	0.54 cents/kg	A
11081200	Corn (maize) starch	0.54 cents/kg	A
11081300	Potato starch	0.56 cents/kg	A
11081400	Cassava (manioc) starch	Free	K
11081900	Starches other than wheat, corn (maize), potato or cassava (manioc) starches	Free	K
11082000	Inulin	2.6%	A
11090010	Wheat gluten, whether or not dried, to be used as animal feed	1.8%	A
11090090	Wheat gluten, whether or not dried, to be used for other than animal feed	6.8%	D
12010000	Soybeans, whether or not broken	Free	K
12021005	Peanuts (ground-nuts), not roasted or cooked, in shell, subject to gen note 15 of the HTS	9.35 cents/kg	G
12021040	Peanuts (ground-nuts), not roasted or cooked, in shell, subject to add. US note 2 to Ch.12	9.35 cents/kg	D
12021080	Peanuts (ground-nuts), not roasted or cooked, in shell, not subject to gen note 15 or add. US note 2 to Ch.12	163.8%	G
12022005	Peanuts (ground-nuts), not roasted or cooked, shelled, subject to gen note 15 of the HTS	6.6 cents/kg	A
12022040	Peanuts (ground-nuts), not roasted or cooked, shelled, subject to add. US note 2 to Ch.12	6.6 cents/kg	D
12022080	Peanuts (ground-nuts), not roasted or cooked, shelled, not subject to gen note 15 or add. US note 2 to Ch.12	131.8%	G
12030000	Copra	Free	K
12040000	Flaxseed (linseed), whether or not broken	0.39 cents/kg	A
12051000	Low erucic acid rape or colza seeds, whether or not broken	0.58 cents/kg	A
12059000	Rape or colza seeds (other than of low erucic acid), whether or not broken	0.58 cents/kg	A
12060000	Sunflower seeds, whether or not broken	Free	K
12071000	Palm nuts and kernels, whether or not broken	Free	K
12072000	Cotton seeds, whether or not broken	0.47 cents/kg	A
12073000	Castor beans, whether or not broken	Free	K
12074000	Sesame seeds, whether or not broken	Free	K
12075000	Mustard seeds, whether or not broken	Free	K
12076000	Safflower seeds, whether or not broken	Free	K
12079100	Poppy seeds, whether or not broken	0.06 cents/kg	A
12079901	Oil seeds and oleaginous fruits not elsewhere specified or included, whether or not broken	Free	K
12081000	Flours and meals of soybeans	1.9%	A
12089000	Flours and meals of oil seeds or oleaginous fruits other than those of mustard or soybeans	1.4%	A
12091000	Sugar beet seed of a kind used for sowing	Free	K
12092100	Alfalfa (lucerne) seed of a kind used for sowing	1.5 cents/kg	A
12092220	White and ladino clover seed of a kind used for sowing	1.6 cents/kg	A
12092240	Clover seed, other than white and ladino, of a kind used for sowing	Free	K
12092300	Fescue seed of a kind used for sowing	Free	K
12092400	Kentucky blue grass seed of a kind used for sowing	1.2 cents/kg	A
12092500	Rye grass seed of a kind used for sowing	1.4 cents/kg	A
12092600	Timothy grass seed of a kind used for sowing	Free	K
12092910	Beet seed, other than sugar beet seed, of a kind used for sowing	Free	K
12092990	Seeds of forage plants of a kind used for sowing, not elsewhere specified or included	Free	K
12093000	Seeds of herbaceous plants cultivated principally for their flowers	1 cents/kg	A
12099110	Cauliflower seeds of a kind used for sowing	5.9 cents/kg	A
12099120	Celery seeds of a kind used for sowing	Free	K
12099140	Onion seeds of a kind used for sowing	Free	K
12099150	Parsley seeds of a kind used for sowing	0.68 cents/kg	A
12099160	Pepper seeds of a kind used for sowing	Free	K
12099180	Vegetable seeds, nesi, of a kind used for sowing	1.5 cents/kg	A
12099920	Tree and shrub seeds of a kind used for sowing	Free	K
12099940	Seeds, fruits and spores, of a kind used for sowing, nesi	0.83 cents/kg	A
12101000	Hop cones, fresh or dried, neither ground, powdered nor in the form of pellets	13.2 cents/kg	A
12102000	Hop cones, fresh or dried, ground, powdered or in the form of pellets; lupulin	13.2 cents/kg	A

HTS 8	Description	Base Rate	Staging Category
12111000	Licorice roots, fresh or dried, of a kind used in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes	Free	K
12112000	Ginseng roots, fresh or dried, of a kind used in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes	Free	K
12113000	Coca leaf, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes	Free	K
12114000	Poppy straw, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes	Free	K
12119020	Mint leaves, crude or not manufactured, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes	Free	K
12119040	Mint leaves nesi, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes	4.8%	A
12119060	Tonka beans, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes	6.6 cents/kg	A
12119090	Plants and parts of plants nesoi, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes	Free	K
12121000	Locust beans, including locust bean seeds, fresh, chilled, frozen or dried, whether or not ground	Free	K
12122000	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground	Free	K
12123010	Nectarine stones and kernels of a kind used primarily for human consumption, not elsewhere specified or included	Free	K
12123090	Apricot, peach (other than nectarine) or plum stones and kernels used primarily for human consumption, not elsewhere specified or included	1.5 cents/kg	A
12129100	Sugar beet, fresh, chilled, frozen or dried, whether or not ground	39.7 cents/t	A
12129910	Sugar cane, fresh, chilled, frozen or dried, whether or not ground	$1.24/t	A
12129990	Fruit stone & kernel (not apricot/peach/plum) & other vegetable products (eg, unroasted chicory roots) used primary human consumption, nesoi	Free	K
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Free	K
12141000	Alfalfa (lucerne) meal and pellets	1.4%	A
12149000	Rutabagas, mangolds, fodder roots, hay, clover, sainfoin, kale, lupines, vetches & forage products nesi	Free	K
13011000	Lac	Free	K
13012000	Gum Arabic	Free	K
13019040	Turpentine gum (oleoresinous exudate from living trees)	1.3%	A
13019090	Natural gums, resins, gum-resins and oleoresins (e.g., balsams), nesoi	Free	K
13021100	Saps and extracts of opium	Free	K
13021200	Saps and extracts of licorice	3.8%	A
13021300	Saps and extracts of hops	89 cents/kg	A
13021400	Saps and extracts of pyrethrum or of the roots of plants containing rotenone	Free	K
13021921	Poppy straw extract	Free	K
13021940	Ginseng; substances having anesthetic, prophylactic or therapeutic properties, other than poppy straw extract	1%	A
13021990	Vegetable saps and extracts nesi	Free	K
13022000	Pectic substances, pectinates and pectates	Free	K
13023100	Agar-agar	Free	K
13023200	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free	K
13023900	Mucilages and thickeners derived from vegetable products other than locust beans, locust bean seeds or guar seeds, and excluding agar-agar	3.2%	A
14011000	Bamboos, of a kind used primarily for plaiting	Free	K
14012020	Rattans, in the rough or cut transversely into sections, of a kind used primarily for plaiting	Free	K
14012040	Rattans, other than those in the rough or cut transversely into sections, of a kind used primarily for plaiting	2%	A
14019020	Willow (osier), of a kind used primarily for plaiting	4.4%	A
14019040	Lime bark, raffia, reeds, rushes, cleaned, bleached or dyed cereal straw, other vegetable materials nesi, used primarily for plaiting	3.2%	A
14020091	Vegetable hair of a kind used primarily as stuffing or padding, whether or not supported	0.5 cents/kg	A
14020099	Kapok, eel grass and other vegetable materials nesoi, of a kind used primarily as stuffing or padding, whether or not supported	Free	K
14030010	Broomcorn (Sorghum vulgare var. technicum) of a kind used primarily in brooms or brushes	$4.95/t	A
14030092	Istle of a kind used primarily in brooms or brushes	Free	K
14030094	Piassava, couch-grass and other vegetable materials nesoi, of a kind used primarily in brooms or brushes	2.3%	A
14041000	Raw vegetable materials of a kind used primarily in dyeing or tanning	Free	K
14042000	Cotton linters	Free	K
14049000	Vegetable products nesi	Free	K
15010000	Pig fat (including lard) and poultry fat, other than that of head 0209 or 1503	3 cents/kg	D
15020000	Fats of bovine animals, sheep or goats, other than those of heading 1503	0.43 cents/kg	A
15030000	Lard stearin, lard oil, oleostearin, oleo-oil, and tallow oil, not emulsified or mixed or otherwise prepared	2 cents/kg	D
15041020	Cod-liver oil and its fractions	Free	K
15041040	Fish-liver oils and their fractions, other than cod-liver oil and its fractions	2.5%	C
15042020	Cod oil and its fractions, other than liver oil	Free	K
15042040	Herring oil and its fractions, other than liver oil	1 cents/kg	A
15042060	Fats and oils and their fractions, of fish other than cod and herring, excluding liver oil	1.5 cents/kg + 5%	D
15043000	Fats and oils and their fractions, of marine mammals	1.7 cents/kg + 5%	D
15050010	Wool grease, crude	1.3 cents/kg	A

HTS 8	Description	Base Rate	Staging Category
15050090	Fatty substances derived from wool grease (including lanolin)	2.4%	A
15060000	Animal fats and oils and their fractions nesi, whether or not refined, but not chemically modified	2.3%	A
15071000	Crude soybean oil, whether or not degummed	19.1%	F
15079020	Pharmaceutical grade soybean oil meeting FDA requirements for use in intravenous fat emulsions, valued over $5 per kg	Free	K
15079040	Soybean oil, other than crude, and its fractions, whether or not refined, but not chemically modified, nesi	19.1%	F
15081000	Crude peanut (ground-nut) oil	7.5 cents/kg	D
15089000	Peanut (ground-nut) oil, other than crude, and its fractions, whether or not refined, but not chemically modified	7.5 cents/kg	A
15091020	Virgin olive oil and its fractions, whether or not refined, not chemically modified, weighing with the immediate container under 18 kg	5 cents/kg on contents and container	A
15091040	Virgin olive oil and its fractions, whether or not refined, not chemically modified, weighing with the immediate container 18 kg or over	3.4 cents/kg	A
15099020	Olive oil, other than virgin olive oil, and its fractions, not chemically modified, weighing with the immediate container under 18 kg	5 cents/kg on contents and container	A
15099040	Olive oil, other than virgin olive oil, and its fractions, not chemically modified, weighing with the immediate container 18 kg or over	3.4 cents/kg	A
15100020	Olive oil, including blends, and their fractions, not chemically modified, rendered unfit for use as food	Free	K
15100040	Edible oil including blends, and their fractions, nesi, not chemically modified, weighing under 18 kg	5 cents/kg on contents and container	A
15100060	Edible oil including blends, and their fractions, nesi, not chemically modified, weighing 18 kg or over	3.4 cents/kg	A
15111000	Palm oil, crude, and its fractions, whether or not refined, not chemically modified	Free	K
15119000	Palm oil, other than crude, and its fractions, whether or not refined, but not chemically modified	Free	K
15121100	Sunflower-seed or safflower oil, crude, and their fractions, whether or not refined, not chemically modified	1.7 cents/kg + 3.4%	D
15121900	Sunflower seed or safflower oil, other than crude, and their fractions, whether or not refined, but not chemically modified	1.7 cents/kg + 3.4%	A
15122100	Cottonseed oil, crude, and its fractions, whether or not gossypol has been removed	5.6 cents/kg	A
15122900	Cottonseed oil, other than crude, and its fractions, whether or not refined, but not chemically modified	5.6 cents/kg	A
15131100	Coconut (copra) oil, crude, and its fractions, not chemically modified	Free	K
15131900	Coconut (copra) oil, other than crude, and its fractions, whether or not refined, but not chemically modified	Free	K
15132100	Palm kernel or babassu oil, crude, and their fractions, not chemically modified	Free	K
15132900	Palm kernel oil or babassu oil, other than crude, and their fractions, whether or not refined, but not chemically modified	Free	K
15141100	Low erucic acid rapeseed or colza oil, crude, but not chemically modified	6.4%	D
15141900	Low erucic acid rapeseed or colza oil, other than crude, and their fractions, whether or not refined, but not chemically modified	6.4%	D
15149110	Rapeseed/colza (not low erucic) or mustard oil, for use in manufacture of rubber substitutes or lubricating oil, crude, not chem modified	Free	K
15149190	Rapeseed or colza (not low erucic acid) or mustard oil, crude, not chemically modified, nesoi	6.4%	A
15149910	Rapeseed/colza(not low erucic) or mustard oil, for use manufacture rubber substitute or lube oil,not crude,& its fractions,not chem modified	Free	K
15149950	Denatured rapeseed or colza (not low erucic acid) or mustard oil, other than crude, and their fractions, whether or not refined, nesoi	1.3 cents/kg	A
15149990	Rapeseed/colza (not low erucic) or mustard oil, other than crude, & their fractions, whether or not refined, not chemically modified, nesoi	6.4%	D
15151100	Linseed oil, crude, and its fractions, not chemically modified	6.3 cents/kg	D
15151900	Linseed oil, other than crude, and its fractions, whether or not refined, not chemically modified	6.3 cents/kg	A
15152100	Corn (maize) oil, crude, and its fractions, not chemically modified	3.4%	A
15152900	Corn (maize) oil, other than crude, and its fractions, whether or not refined, not chemically modified	3.4%	A
15153000	Castor oil and its fractions, whether or not refined, but not chemically modified	Free	K
15154000	Tung oil and its fractions, whether or not refined, not chemically modified	Free	K
15155000	Sesame oil and its fractions, whether or not refined, not chemically modified	0.68 cents/kg	A
15159020	Nut oils, whether or not refined, not chemically modified	Free	K
15159060	Jojoba oil and its fractions, whether or not refined, not chemically modified	2.3%	A
15159080	Fixed vegetable fats and oils and their fractions nesoi, whether or not refined, not chemically modified	3.2%	A
15161000	Animal fats and oils, partly or wholly hydrogenated, interesterified, reesterified or elaidinized, not further prepared	7 cents/kg	A
15162010	Rapeseed oil, hydrogenated or hardened	7.7%	D
15162090	Vegetable fats and oils nesi, partly or wholly hydrogenated, interesterified, reesterified or elaidinized, not further prepared	8.8 cents/kg	A
15171000	Margarine, excluding liquid margarine	12.3 cents/kg	D

HTS 8	Description	Base Rate	Staging Category
15179010	Edible artificial mixtures of products provided for in headings 1501 to 1515, cont. 5% or more by weight of soybean oil or fraction thereof	18%	F
15179020	Edible artificial mixtures of products provided for in headings 1501 to 1515, nesi	8%	A
15179045	Edible mixt. & preps, dairy products described in add. US note 1 to Ch 4: subject to gen. note 15 of the HTS	11 cents/kg	G
15179050	Edible mixt. & preps, dairy products described in add. US note 1 to Ch 4: subject to add. US note 10 to Ch. 4	11 cents/kg	D
15179060	Edible mixt. & preps, dairy products described in add. US note 1 to Ch 4: not subj. to gen. note 15 or add. US note 10 to Ch. 4	34.2 cents/kg	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
15179090	Edible mixt. & preps (ex. dairy products descr. in add. US note 1 to Ch. 4), nesoi	8.8 cents/kg	A
15180020	Linseed or flaxseed oil, and their fractions, boiled, oxidized, dehydrated, sulfurized, blown or otherwise chemically modified	6.3 cents/kg	A
15180040	Animal or vegetable fats and oils, nesi, oxidized, dehydrated or otherwise chemically modified; inedible mixtures of fats and oils nesi	8%	B
15200000	Glycerol, crude; glycerol waters and glycerol lyes	Free	K
15211000	Vegetable waxes (other than triglycerides), whether or not refined or colored	Free	K
15219020	Bleached beeswax	4.8%	A
15219040	Insect waxes, other than bleached beeswax, and spermaceti, whether or not refined or colored	Free	K
15220000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	3.8%	A
16010020	Pork sausages and similar products of pork, pork offal or blood; food preparations based on these products	0.8 cents/kg	A
16010040	Sausages and similar products of beef, beef offal or blood; food preparations based on these products, in airtight containers	3.4%	A
16010060	Sausage and similar products of meats, meat offal or blood nesi; food preparations based on these products	3.2%	A
16021000	Homogenized preparations of meat, meat offal or blood, nesi	1.9%	A
16022020	Prepared or preserved liver of goose	4.9 cents/kg	F
16022040	Prepared or preserved liver of any animal other than of goose	3.2%	A
16023100	Prepared or preserved meat or meat offal of turkeys, nesi	6.4%	D
16023200	Prepared or preserved meat or meat offal of chickens, nesoi	6.4%	A
16023900	Prepared or preserved meat or meat offal of ducks, geese or guineas, nesoi	6.4%	D
16024110	Prepared or preserved pork ham and cuts thereof, containing cereals or vegetables	6.4%	D
16024120	Pork hams and cuts thereof, not containing cereals or vegetables, boned and cooked and packed in airtight containers	5.3 cents/kg	A
16024190	Prepared or preserved pork hams and cuts thereof, not containing cereals or vegetables, nesi	1.4 cents/kg	A
16024220	Pork shoulders and cuts thereof, boned and cooked and packed in airtight containers	4.2 cents/kg	A
16024240	Prepared or preserved pork shoulders and cuts thereof, other than boned and cooked and packed in airtight containers	1.4 cents/kg	A
16024910	Prepared or preserved pork offal, including mixtures	3.2%	A
16024920	Pork other than ham and shoulder and cuts thereof, not containing cereals or vegetables, boned and cooked and packed in airtight containers	4.2 cents/kg	A
16024940	Prepared or preserved pork, not containing cereals or vegetables, nesi	1.4 cents/kg	A
16024960	Prepared or preserved pork mixed with beef	3.2%	A
16024990	Prepared or preserved pork, nesi	6.4%	D
16025005	Prepared or preserved offal of bovine animals	2.3%	A
16025009	Prepared or preserved meat of bovine animals, cured or pickled, not containing cereals or vegetables	4.5%	A
16025010	Corned beef in airtight containers	Free	K
16025020	Prepared or preserved beef in airtight containers, other than corned beef, not containing cereals or vegetables	1.4%	A
16025060	Prepared or preserved meat of bovine animals, not containing cereals or vegetables, nesi	1.8%	A
16025090	Prepared or preserved meat of bovine animals, containing cereals or vegetables	2.5%	A
16029010	Prepared or preserved frog meat	2.7%	A
16029090	Prepared or preserved meat, meat offal or blood, nesi	6.4%	D
16030010	Clam juice	8.5%	A
16030090	Extracts and juices of meat, fish, crustaceans, molluscs or other aquatic invertebrates, other than clam juice	Free	K
16041120	Prepared or preserved salmon, whole or in pieces, but not minced, in oil, in airtight containers	6%	D
16041140	Prepared or preserved salmon, whole or in pieces, but not minced, other than in oil and in airtight containers	Free	K
16041220	Prepared or preserved herrings, whole or in pieces, but not minced, in oil, in airtight containers	4%	C
16041240	Herrings, whole or in pieces, but not minced, in tomato sauce, smoked or kippered, in immediate containers over 0.45 kg each	Free	K
16041260	Herrings prepared or preserved, whole or in pieces, but not minced, nesi	Free	K
16041310	Smoked sardines, in oil, not skinned nor boned, $1/kg or more in tin-plate containers, or $1.10/kg or more in other airtight containers	Free	K
16041320	Sardines, not smoked, sardinella, brisling or sprats, neither skinned nor boned, in oil, in airtight containers	15%	G

HTS 8	Description	Base Rate	Staging Category
16041330	Sardines, sardinella, brisling or sprats, skinned or boned, in oil, in airtight containers	20%	G
16041340	Sardines, sardinella, brisling, sprats in containers with their contents under 225 g each, except those in oil and in airtight containers	Free	K
16041390	Sardines, sardinella and brisling or sprats (not in oil and airtight cont.), prepared or preserved, not minced, cont. 225 g or more	3.1%	C
16041410	Tunas and skipjack, whole or in pieces, but not minced, in oil, in airtight containers	35%	I
16041422	Tunas and skipjack, not in oil, in airtight cont., n/o 7 kg, not of U.S. possessions, product within quota	6%	I
16041430	Tunas and skipjack, not in oil, in airtight containers, n/o 7 kg, not of U.S. possessions, over quota	12.5%	I
16041440	Tunas and skipjack, not in airtight containers, not in oil, in bulk or in immediate containers weighing with contents over 6.8 kg each	1.1 cents/kg	G
16041450	Tunas and skipjack, not in airtight containers, not in bulk or in immediate containers weighing with contents over 6.8 kg each	6%	G
16041470	Bonito (Sarda spp.), in oil	4.9%	G
16041480	Bonito (Sarda spp.), not in oil	6%	G
16041500	Prepared or preserved mackerel, whole or in pieces, but not minced	3%	C
16041620	Anchovies, whole or in pieces but not minced, in oil, in airtight containers	Free	K
16041640	Prepared or preserved anchovies, whole or in pieces, not minced, not in oil, in immediate containers with their contents 6.8 kg or less ea.	5%	C
16041660	Prepared or preserved anchovies, whole or in pieces, but not minced, not in oil, nesi	Free	K
16041910	Bonito, yellowtail and pollock, whole or in pieces, but not minced, in airtight containers, not in oil	4%	G
16041920	Prepared or preserved fish, nesi, whole or in pieces, but not minced, in airtight containers, not in oil	4%	G
16041925	Bonito, yellowtail and pollock, whole or in pieces, but not minced, in airtight containers, in oil	5%	G
16041930	Prepared or preserved fish, nesi, whole or in pieces, but not minced, in airtight containers, in oil	4%	G
16041940	Fish sticks and like products of any size or shape, fillets or other portions of fish, breaded, coated with batter, not cooked nor in oil	10%	G
16041950	Fish sticks and like products of any size or shape, fillets or other portions of fish, if breaded, coated with batter, cooked or in oil	7.5%	G
16041960	Prepared or preserved fish nesi, in oil and in bulk or in immediate containers weighing over 7 kg each	Free	K
16041980	Prepared or preserved fish, whole or in pieces, but not minced, nesi	6%	G
16042005	Products containing meat of crustaceans, molluscs or other aquatic invertebrates, prepared meals	10%	C
16042010	Fish pastes	Free	K
16042015	Fish balls, cakes and puddings, in oil	Free	K
16042020	Fish balls, cakes and puddings, not in oil, in immediate airtight containers, weighing with their contents not over 6.8 kg each	Free	K
16042025	Fish balls, cakes and puddings, not in oil, and in immediate nonairtight containers weighing with their contents not over 6.8 kg each	Free	K
16042030	Fish balls, cakes and puddings, not in oil, not in immediate containers, weighing with their contents not over 6.8 kg each	Free	K
16042040	Fish sticks and similar products of any size or shape, if breaded, coated with batter or similarly prepared, not cooked nor in oil	10%	C
16042050	Fish sticks and similar products of any size or shape, if breaded, coated with batter or similarly prepared, cooked or in oil	7.5%	C
16042060	Prepared or preserved fish, other than whole or in pieces, nesi	Free	K
16043020	Caviar	15%	G
16043030	Caviar substitutes prepared from fish eggs, boiled and in airtight containers	Free	K
16043040	Caviar substitutes prepared from fish eggs, nesi	Free	K
16051005	Crab products containing fish meat; prepared meals of crab	10%	C
16051020	Crabmeat, prepared or preserved, in airtight containers	Free	K
16051040	Crabmeat, prepared or preserved, other than in airtight containers	5%	C
16051060	Crabs, other than crabmeat, prepared or preserved	Free	K
16052005	Shrimp and prawn products containing fish meat; prepared meals of shrimps or prawns	5%	D
16052010	Shrimps and prawns, prepared or preserved, not containing fish meat, nesi	Free	K
16053005	Lobster products containing fish meat; prepared meals of lobster	10%	C
16053010	Lobster, prepared or preserved, not containing fish meat, nesi	Free	K
16054005	Crustacean products nesi, containing fish meat; prepared meals of crustaceans, nesi	Free	K
16054010	Crustaceans nesi, prepared or preserved, not containing fish meat, nesi	Free	K
16059005	Products of molluscs and other aquatic invertebrates containing fish meat; prepared meals of molluscs or other aquatic invertebrates	Free	K
16059006	Razor clams, in airtight containers, prepared or preserved, nesi	Free	K
16059010	Boiled clams in immediate airtight containers, the contents of which do not exceed 680 g gross weight	10%	G
16059020	Clams, prepared or preserved, excluding boiled clams, in immediate airtight containers, nesi	Free	K
16059030	Clams, prepared or preserved, other than in airtight containers	Free	K
16059040	Smoked oysters	Free	K
16059050	Oysters, prepared or preserved, but not smoked	4.7%	G
16059055	Prepared or preserved snails, other than sea snails	5%	G
16059060	Molluscs other than clams and oysters, and aquatic invertebrates nesi, prepared or preserved	Free	K

HTS 8	Description	Base Rate	Staging Category
17011105	Cane sugar, raw, in solid form, w/o added flavoring or coloring, subject to gen. note 15 of the HTS	1.4606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.943854 cents/kg	A
17011110	Cane sugar, raw, in solid form, w/o added flavoring or coloring, subject to add. US 5 to Ch.17	1.4606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.943854 cents/kg	D
17011120	Cane sugar, raw, in solid form, to be used for certain polyhydric alcohols	1.4606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.943854 cents/kg	G
17011150	Cane sugar, raw solid form, w/o flavoring or coloring, nesoi, not subject to gen. note 15 or add. US 5 to Ch.17	33.87 cents/kg	G
17011205	Beet sugar, raw, in solid form, w/o added flavoring or coloring, subject to gen. note 15 of the HTS	3.6606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854 cents/kg	A
17011210	Beet sugar, raw, in solid form, w/o added flavoring or coloring, subject to add. US 5 to Ch.17	3.6606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854 cents/kg	D
17011250	Beet sugar, raw, in solid form, w/o added flavoring or coloring, nesoi, not subject to gen. note 15 or add. US 5 to Ch.17	35.74 cents/kg	G

HTS 8	Description	Base Rate	Staging Category
17019105	Cane/beet sugar & pure sucrose, refined, solid, w/added coloring but not flav., subject to gen. note 15 of the HTS	3.6606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854 cents/kg	A
17019110	Cane/beet sugar & pure sucrose, refined, solid, w/added coloring but not flav., subject to add. US 5 to Ch.17	3.6606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854 cents/kg	D
17019130	Cane/beet sugar & pure sucrose, refined, solid, w/added coloring but not flav., not subject to gen. note 15 or add. US 5 to Ch.17	35.74 cents/kg	G
17019142	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/65% by wt. sugar, descr. in Ch17 US note 2, subj. to gen nte 15	6%	G
17019144	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/65% by wt. sugar, descr. in Ch17 US note 2, subj. to Ch17 US nte 7	6%	D
17019148	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/65% by wt. sugar, descr. in Ch17 US note 2, not GN 15/Ch 17 US nte 7	33.9 cents/kg + 5.1%	G
17019152	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/10% by wt. sugar, descr. in Ch17 US note 3, subj. to gen nte 15	6%	G
17019154	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/10% by wt. sugar, descr. in Ch17 US note 3, subj. to Ch17 US nte 8	6%	D
17019158	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/10% by wt. sugar, descr. in Ch17 US note 3, not GN15/Ch.17 US nte 8	33.9 cents/kg + 5.1%	G
17019180	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, nesoi	5.1%	G
17019905	Cane/beet sugar & pure sucrose, refined, solid, w/o added coloring or flavoring, subject to gen. note 15 of the HTS	3.6606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854 cents/kg	A
17019910	Cane/beet sugar & pure sucrose, refined, solid, w/o added coloring or flavoring, subject to add. US 5 to Ch.17	3.6606 cents/kg less 0.020668 cents/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854 cents/kg	D
17019950	Cane/beet sugar & pure sucrose, refined, solid, w/o added coloring or flavoring, not subject to gen. note 15 or add. US 5 to Ch.17	35.74 cents/kg	G
17021100	Lactose and lactose syrup containing by weight 99% or more lactose, calculated on the dry matter	6.4%	A
17021900	Lactose and lactose syrup containing by weight less than 99% lactose, calculated on the dry matter	6.4%	A
17022022	Maple syrup, blended, described in add. US note 4 to Ch.17: subject to gen. note 15 of the HTS	6%	B

HTS 8	Description	Base Rate	Staging Category
17022024	Maple syrup, blended, described in add. US note 4 to Ch.17: subject to add. US note 9 to Ch.17	6%	D
17022028	Maple syrup, blended, described in add. US note 4 to Ch.17: not subject to gen note 15 or add. US note 9 to Ch.17	16.9 cents/kg of total sugars + 5.1%	G
17022040	Maple sugar and maple syrup, nesi	Free	K
17023022	Glucose & glucose syrup nt containing or containing in dry state less than 20% fructose; blended, see gen. note 15 of the schedule & prov.	6%	A
17023024	Glucose & glucose syrup nt containing or containing in dry state less than 20% fructose; blended, see add'l U.S. note 9 (chap. 17) & Prov.	6%	D
17023028	Glucose & glucose syrup not containing or containing in dry state less than 20% fructose; blended syrups (chap 17-note 4), nesoi	16.9 cents/kg of total sugars + 5.1%	G
17023040	Glucose and glucose syrup, not containing fructose or in the dry state less than 20 percent by weight of fructose, nesi	2.2 cents/kg	A
17024022	Blended syrup desc. in add'l U.S. note 4(chap.17) Contng in dry state 20%-50% by weight of fructose, see gen. note 15 of the HTS & prov.	6%	A
17024024	Blended syrup desc. in add'l U.S. note 4(chap.17) Contng in dry state 20%-50% by weight of fructose, see add'l U.S. note 9 (chap.17) & Prov.	6%	D
17024028	Blended syrup desc. in add'l U.S. note 4(chap.17) Contng in dry state 20%-50% by weight of fructose, nesoi	33.9 cents/kg of total sugars + 5.1%	G
17024040	Glucose in solid form & glucose syrup, containing in dry state at least 20% but less than 50% by weight of fructose, nesoi	5.1%	A
17025000	Chemically pure fructose	9.6%	B
17026022	Oth fructose & fruc. syrup contng in dry state >50% by wt. of fructose, blended syrup(see add'l U.S. note 4-chap 17) & see gen. note 15	6%	A
17026024	Oth fructose & fruc. syrup contng in dry state >50% by wt. of fructose, blended syrup(see add'l U.S. note 4-chap 17) & see add'l U.S. note 9	6%	D
17026028	Oth fructose & fruc. syrup contng in dry state >50% by wt. of fructose, blended syrup(see add'l U.S. note 4-chap 17), nesoi	33.9 cents/kg of total sugars + 5.1%	G
17026040	Glucose and glucose syrup, w/50% or more fructose, other than blended syrups described in add. US note 4 to Ch.17	5.1%	A
17029005	Cane/beet sugars & syrups (incl. invert sugar); nesoi, w/soluble non-sugar solids 6% or less soluble solids, subj to GN 15	3.6606 cents/kg of total sugars	D
17029010	Cane/beet sugars & syrups (incl. invert sugar); nesoi, w/soluble non-sugar solids 6% or less soluble solids, subj Ch17 US note 5	3.6606 cents/kg of total sugars	D
17029020	Cane/beet sugars & syrups (incl. invert sugar); nesoi, w/soluble non-sugar solids 6% or less soluble solids, not subj to GN15/Ch17 US nte 5	35.74 cents/kg	G
17029035	Invert molasses	0.35 cents/liter	A
17029040	Other cane/beet syrups nesi	0.35 cents/liter	A
17029052	Sugar syrups, artificial honey, caramel, nesoi, subject to gen. note 15 of the HTS	6%	D
17029054	Blended syrups described in add. US note 4 to chap. 17, nesoi, subject to add. US note 9 to Ch. 17	6%	D
17029058	Blended syrups described in add. US note 4 to chap. 17, nesoi, not subject to add. US note 9 to Ch. 17	33.9 cents/kg of total sugars + 5.1%	G
17029064	Sugars nesoi w/o 65% by dry wt. sugar, described in add. U.S note 2 to Ch.17; and subj. to add. US note 7 to Ch.17	6%	D
17029068	Sugars nesoi w/o 65% by dry wt. sugar, described in add. U.S note 2 to Ch.17: and not subj. to add. US note 7 to Ch.17	33.9 cents/kg + 5.1%	G
17029090	Sugars and sugar syrups, and articles containing sugar, nesoi	5.1%	G
17031030	Cane molasses imported for (a) the commercial extraction of sugar or (b) human consumption	0.35 cents/liter	A
17031050	Cane molasses nesi	0.01 cents/kg of total sugars	A
17039030	Molasses, other than cane, imported for (a) the commercial extraction of sugar or (b) human consumption	0.35 cents/liter	A
17039050	Molasses nesi	0.01 cents/kg of total sugars	A
17041000	Chewing gum, not containing cocoa, whether or not sugar-coated	4%	A
17049010	Candied nuts, not containing cocoa	4.5%	A
17049025	Sugar confectionary cough drops, not containing cocoa	Free	K
17049035	Sugar confections or sweetmeats ready for consumption, not containing cocoa, other than candied nuts or cough drops	5.6%	A
17049052	Sugar confectionery nesoi, not containing cocoa, subject to gen. note 15 of the HTS	12.2%	F
17049054	Sugar confectionery nesoi, w/o cocoa, dairy products subject to add. US note 1 to chap. 4: subject to add US note 10 to chapter 4	12.2%	D

HTS 8	Description	Base Rate	Staging Category
17049058	Sugar confectionery nesoi, w/o cocoa, dairy products subject to add. US note 1 to chap. 4: not subject to add US note 10 to chapter 4	40 cents/kg + 10.4%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
17049064	Sugar confectionery nesoi o/65% by dry wt. of sugar described in add. US note 2 to Ch. 17, w/o cocoa, subj. to add. US note 7 to Ch.17	12.2%	D
17049068	Sugar confectionery nesoi o/65% by dry wt. of sugar described in add. US note 2 to Ch. 17, w/o cocoa, not subj. to Ch17 US note 7	40 cents/kg + 10.4%	G
17049074	Sugar confectionery nesoi o/10% by dry wt. of sugar described in add. US note 3 to Ch. 17, w/o cocoa, subj. to add. US note 8 to Ch.17	12.2%	D
17049078	Sugar confectionery nesoi o/10% by dry wt. of sugar described in add. US note 3 to Ch. 17, w/o cocoa, not subj. to Ch17 US note 8	40 cents/kg + 10.4%	G
17049090	Sugar confectionery, w/o cocoa, nesoi	10.4%	D
18010000	Cocoa beans, whole or broken, raw or roasted	Free	K
18020000	Cocoa shells, husks, skins and other cocoa waste	Free	K
18031000	Cocoa paste, not defatted	Free	K
18032000	Cocoa paste, wholly or partly defatted	0.2 cents/kg	A
18040000	Cocoa butter, fat and oil	Free	K
18050000	Cocoa powder, not containing added sugar or other sweetening matter	0.52 cents/kg	A
18061005	Cocoa powder, sweetened, w/less than 65% by dry wt. sugar, subject to gen. note 15 of the HTS	Free	K
18061010	Cocoa powder, sweetened, w/less than 65% by dry wt. sugar, subject to add US note 1 to Ch. 18	Free	K
18061015	Cocoa powder, sweetened, w/less than 65% by dry wt. sugar, not subject to gen note 15 or add US note 1 to Ch. 18	21.7 cents/kg	G
18061022	Cocoa powder, o/65% but less than 90% by dry wt of sugar, subject to gen. note 15 of the HTS	10%	D
18061024	Cocoa powder, o/65% but less than 90% by dry wt of sugar, described in add US note 2 to Ch.17: subj. to add US note 7 to Ch. 17	10%	D
18061028	Cocoa powder, o/65% but less than 90% by dry wt of sugar, described in add US note 2 to Ch.17: not subj. to add US note 7 to Ch. 17	33.6 cents/kg	G
18061034	Cocoa powder, sweetened, neosi, subject to add US note 1 to Ch. 18	10%	D
18061038	Cocoa powder, sweetened, neosi, not subject to add US note 1 to Ch. 18	33.6 cents/kg	G
18061043	Cocoa powder, o/90% by dry wt of sugar, subject to gen. note 15 of the HTS	10%	D
18061045	Cocoa powder, o/90% by dry wt of sugar, described in add US note 2 to Ch. 17: subject to add US note 7 to Ch. 17	10%	D
18061055	Cocoa powder, o/90% by dry wt of sugar, described in add US note 2 to Ch. 17: not subject to add US note 7 to Ch. 17	33.6 cents/kg	G
18061065	Cocoa powder, o/90% by dry wt of sugar, neosi, subject to add. US note 1 to Ch. 18	10%	D
18061075	Cocoa powder, o/90% by dry wt of sugar, neosi	33.6 cents/kg	G
18062020	Preparation consist wholly of ground cocoa beans, cont. n/o 32% butterfat and 60% sugar, in blocks or slabs 4.5 kg or more each	Free	K
18062022	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, subj. to gen. note 15 of the HTS	5%	A
18062024	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, subj. to add US note 2 to Ch. 18, not GN15, ov 5.5 pc bf	5%	D
18062026	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, not subj. Ch18 US note 2/GN15, ov 5.5 pc bf, less th 21% milk solids	37.2 cents/kg + 4.3%	G
18062028	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, not GN15, ov 5.5 pc bf ov 21 pc milk solids	52.8 cents/kg + 4.3%	G
18062034	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, not ov 5.5 pc bf, subj. to add US note 3 to Ch. 18, not GN15	5%	D
18062036	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, less than 21 pc milk solids, not subj. to Ch18 US note 3/GN15	37.2 cents/kg + 4.3%	G
18062038	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, 21 pc or more milk solids, not GN15	52.8 cents/kg + 4.3%	G
18062050	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, no milk solids, not GN15	4.3%	A
18062060	Confectioners' coatings & other products, not less than 6.8% non-fat solids of the cocoa bean nib and not less than 15% vegetable fats	2%	A
18062067	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, subject to gen. note 15 of the HTS	10%	G
18062071	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, desc in add US nte 2 to Ch. 17: subj. to add note 7 to Ch. 17	10%	D
18062073	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, desc in Ch17 US nte 2, not subj. to Ch17 US note 7	30.5 cents/kg + 8.5%	G
18062075	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, desc in add US nte 3 to Ch. 17: subj. to Ch17 US note 8	10%	D
18062077	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, desc in add US nte 3 to Ch. 17: not subj. to Ch17 US note 8	30.5 cents/kg + 8.5%	G

HTS 8	Description	Base Rate	Staging Category
18062078	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, neosi	8.5%	D
18062079	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, n/o 65% by wt of sugar, not in blocks 4.5 kg or more, subj to GN 15	10%	D
18062081	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, (dairy prod. descr. in Ch.4 US note 1), n/o 65% sugar, subj to Ch.4 nte 10, not GN15	10%	D
18062082	Chocolate/oth preps w/cocoa, o/2kg but n/o4.5 kg (dairy prod. of Ch4 US note 1), n/o 65% sugar, less th 21% milk solid, not GN15	37.2 cents/kg + 8.5%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
18062083	Chocolate/oth preps w/cocoa, o/2kg but n/o4.5 kg (dairy prod. of Ch4 US note 10), n/o 65% sugar, 21% or more milk solids, not GN15	52.8 cents/kg + 8.5%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
18062085	Low-fat chocoate crumb, n/o 65% by wt of sugar, ov 2kg but n/o 4.5 kg, subject to add US note 3 to Ch. 18, not GN15	10%	D
18062087	Low-fat chocolate crumb, n/o 65% by wt of sugar, ov 2kg but n/o 4.5 kg, less than 21% milk solids, not GN15, not subj to ch 18 US note 3	37.2 cents/kg + 8.5%	G
18062089	Low-fat chocolate crumb, n/o 65% by wt of sugar, 21% or more milk solids, not ov 2kg, not GN15, not subj to ch 18 US note 3	52.8 cents/kg + 8.5%	G
18062091	Blended syrups w/chocolate or cocoa, o/2kg but n/o 4.5 kg, n/o 65% sugar, descr in Ch17 US note 4, subj. to Ch17 US note 9, not GN15	10%	D
18062094	Blended syrups w/chocolate or cocoa, o/2kg but n/o 4.5 kg, n/o 65% sugar, descr in Ch 17 US note 4, not subj. to Cha7 US note 9, not GN15	37.2 cents/kg + 8.5%	G
18062095	Chocolate and preps w/cocoa, nesoi, o/2kg but n/o 4.5 kg, n/o 65% sugar, desc in Ch17 US note 3, subj. to Ch17 US note 8, not GN15	10%	D
18062098	Chocolate and preps w/cocoa, neosi, o/2kg but n/o 4.5 kg, n/o 65% sugar, desc in Ch17 US note 3, not subj to Ch.17 US note 8, not GN15	37.2 cents/kg + 8.5%	G
18062099	Chocolate and preps with cocoa, nesoi, ov 2kg but n/o 4.5 kg, n/o 65% sugar, nesoi	8.5%	D
18063100	Chocolate and other cocoa preparations, in blocks, slabs or bars, filled, not in bulk	5.6%	D
18063201	Chocolate, nt filled, in blocks/slabs/bars 2kg or less, subj. to GN15	5%	A
18063204	Chocolate, nt filled, in blocks/slabs/bars 2kg or less, subj. to add US note 2 to Ch. 18	5%	D
18063206	Chocolate, not filled, less than 21% milk solids, in blocks/slabs/bars 2kg or less	37.2 cents/kg + 4.3%	G
18063208	Chocolate, not filled, 21% or more milk solids, in blocks/slabs/bars 2kg or less	52.8 cents/kg + 4.3%	G
18063214	Chocolate, not filled, in blocks/slabs/bars 2kg or less, subj. to add US note 3 to Ch. 18	5%	D
18063216	Chocolate, not filled, less than 21% milk solids, in blocks/slabs/bars 2kg or less	37.2 cents/kg + 4.3%	G
18063218	Chocolate, not filled, 21% or more milk solids, in blocks/slabs/bars 2kg or less	52.8 cents/kg + 4.3%	G
18063230	Chocolate, not filled, w/o butterfat/milk solids, in blocks/slabs/bars 2kg or less	4.3%	A
18063255	Cocoa preps, not filled, in blocks, slabs or bars weighing 2 kg or less, subject to gen. note 15 of the HTS	7%	D
18063260	Cocoa preps, (dairy prod. of Ch4 US note 1), not filled, in blocks, slabs or bars, w/wt 2 kg or less, subj. to add. US note 10 to Ch 4	7%	D
18063270	Cocoa preps, (dairy prod. of Ch4 US note 1), less than 21% milk solids, not filled, in blocks/slabs/bars, 2 kg or less, not Ch.4 US nte 10	37.2 cents/kg + 6%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
18063280	Cocoa preps, (dairy prod. of Ch4 US note 1), 21% or more milk solids, not filled, in blocks/slabs/bars, 2 kg or less, not Ch.4 US nte 10	52.8 cents/kg + 6%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B

HTS 8	Description	Base Rate	Staging Category
18063290	Cocoa preps, not filled, in blocks, slabs or bars weighing 2kg or less,	6%	D
18069001	Cocoa preps, not in blocks/slabs/bars, subj. to gen. note 15 of the HTS	3.5%	A
18069005	Cocoa preps, (dairy prod. descr. in add US note 1 to Ch.4), not in blocks, slabs or bars, subj. to add. US note 10 to Ch 4, not GN15	3.5%	D
18069008	Cocoa preps, (dairy prod. descr. in add US note 1 to Ch.4), less than 21% milk solids, not in blocks, slabs or bars, not GN15	37.2 cents/kg + 6%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
18069010	Cocoa preps, (dairy prod. descr. in Ch4 US note 1), 21% or more milk solids, not in blocks, slabs or bars, not Ch4 USNote 10, not GN15	52.8 cents/kg + 6%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
18069015	Cocoa preps, o/5.5% butterfat by wt, not in blocks/slabs/bars, subj. to add US note 2 to Ch. 18, not GN15	3.5%	D
18069018	Cocoa preps, o/5.5% butterfat by wt, w/less than 21% milk solids, not in blocks/slabs/bars, not GN15	37.2 cents/kg + 6%	G
18069020	Cocoa preps, o/5.5% butterfat by wt, 21% or more milk solids, not in blocks/slabs/bars, not GN15	52.8 cents/kg + 6%	G
18069025	Cocoa preps, cont. milk solids, n/o 5.5% butterfat by wt, not in blocks/slabs/bars, subj. to add US note 3 to Ch. 18, not GN15	3.5%	D
18069028	Cocoa preps, cont. milk solids, n/o 5.5% butterfat by wt, w/less than 21% milk solids, not blocks/slabs/bars, not Ch18 US note 3, not GN15	37.2 cents/kg + 6%	G
18069030	Cocoa preps, cont. milk solids, n/o 5.5% butterfat by wt, 21% or more milk solids, not in blocks/slabs/bars, not Ch18 US note 3, not GN15	52.8 cents/kg + 6%	G
18069035	Blended syrups w/chocolate or cocoa, nesoi, described in add US note 4 to Ch.17: subj. to add US note 9 to Ch. 17, not GN15	3.5%	D
18069039	Blended syrups w/chocolate or cocoa, nesoi, described in add US note 4 to Ch.17: not subj. to add US note 9 to Ch. 17, not GN15	37.2 cents/kg + 6%	G
18069045	Chocolate and preps w/cocoa, nesoi, o/65% by dry wt of sugar, described in add US note 2 to Ch.17: subj. to Ch17 US note 7, not GN15	3.5%	D
18069049	Chocolate and preps w/cocoa, nesoi, o/65% by dry wt of sugar, described in add US note 2 to Ch.17: not subj to Ch17 US note 7, not GN15	37.2 cents/kg + 6%	G
18069055	Chocolate and preps w/cocoa, nesoi, o/10% by dry wt of sugar, described in add US note 3 to Ch.17: subj to Ch17 US note 8, not GN15	3.5%	D
18069059	Chocolate and preps w/cocoa, nesoi, o/10% by dry wt of sugar, described in add US note 3 to Ch.17: not subj to Ch17 US note 8, not GN15	37.2 cents/kg + 6%	G
18069090	Chocolate and preps w/cocoa, nesoi, not put up for retail sale	6%	A
19011005	Preps for infant use, for retail sale, o/10% milk solids, subject to gen. note 15	17.5%	F
19011015	Preps for infant use, infant formula containing oligossaccharides and > 10% milk solids, described in add'l U.S. note 2: provisional	17.5%	D
19011030	Infant formula w/oligossaccharides, for retail sale, o/10% milk solids, not subject to add US note 2 to Ch. 19, not GN15	$1.035/kg + 14.9%	G
19011035	Preps for infant use (dairy prod. of add US note 1 to Ch.4), for retail sale, o/10% milk solids, subject to Ch4 US note 10, not GN15	17.5%	D
19011040	Preps for infant use (dairy prod. of add US note 1 to Ch.4), for retail sale, o/10% milk solids, not subject to add US note 10 to Ch. 4	$1.035/kg + 14.9%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
19011045	Preps for infant use (not dairy prod. of add US note 1 to Ch.4), for retail sale, o/10% milk solids, not GN15, nesoi	14.9%	F
19011055	Preps for infant use, for retail sale, n/o 10% milk solids, subject to gen. note 15	17.5%	F
19011060	Infant formula w/oligossaccharides, for retail sale, n/o 10% milk solids, subject to add US note 2 to Ch. 19, not GN15	17.5%	D
19011075	Infant formula w/oligossaccharides, for retail sale, n/o 10% milk solids, not subject to add US note 2 to Ch. 19, not GN15	$1.035/kg + 14.9%	G
19011080	Preps for infant use (dairy prod. of Ch4 US note 1), retail sale, n/o 10% milk solids, subject to add US note 10 to Ch. 4, not GN15	17.5%	D

HTS 8	Description	Base Rate	Staging Category
19011085	Preps for infant use (dairy prod. of Ch4 US note 1), retail sale, n/o 10% milk solids, not subject to add US note 10 to Ch. 4, not GN15	$1.035/kg + 14.9%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
19011095	Preps for infant use (not dairy prod. of Ch4 US note 1), retail sale, n/o 10% milk solids, nesoi	14.9%	F
19012002	Mixes for bakers wares, o/25% butterfat, not retail, subject to gen. note 15 of the HTS	10%	D
19012005	Mixes for bakers wares (dairy prod. of Ch4 US note 1), o/25% by wt butterfat, not retail, subj. to add. US nte 10 to Ch.4, not GN15	10%	D
19012015	Mixes for bakers wares (dairy prod. of Ch4 US note 1), o/25% by wt butterfat, not retail, not subj. to add. US nte 10 to Ch.4, not GN15	42.3 cents/kg + 8.5%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
19012020	Mixes for bakers wares, o/65% sugar, o/25% bf, not retail, descr in add US note 2 to Ch. 17: subj. to add. US nte 7 to Ch.17, not GN15	10%	D
19012025	Mixes and doughs for the prep of bakers wares of heading 1905, containing over 25% by weight of butterfat, not put up for retail sale, nesoi	42.3 cents/kg + 8.5%	G
19012030	Mixes for bakers wares, o/25% bf, not retail, descr in add US note 1 to Ch. 19: subj. to add. US nte 3 to Ch.19, not GN15	10%	D
19012035	Mixes for bakers wares, o/25% bf, not retail, descr in add US note 1 to Ch. 19: not subj. to add. US nte 3 to Ch.19, not GN15	42.3 cents/kg + 8.5%	G
19012040	Mixes for bakers wares, o/25% bf, not retail, nesoi	8.5%	D
19012042	Mixes for bakers wares, n/o 25% bf, not retail, subject to gen. note 15 of the HTS	10%	G
19012045	Mixes for bakers wares (dairy prod. of Ch4 US note 1), n/o 25% bf, not retail, subj. to add. US nte 10 to Ch.4, not GN15	10%	D
19012050	Mixes for bakers wares (dairy prod. of Ch4 US note 1), n/o 25% bf, not retail, not subj. to add. US nte 10 to Ch.4, not GN15	42.3 cents/kg + 8.5%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
19012055	Mixes for bakers wares, o/65% sugar, n/o 25% bf, not retail, descr in add US note 2 to Ch. 17: subj. to Ch17 US nte 7, not GN15	10%	D
19012060	Mixes for bakers wares, o/65% sugar, n/o 25% bf, not retail, descr in add US note 2 to Ch. 17: not subj. to Ch17 US nte 7, not GN15	42.3 cents/kg + 8.5%	G
19012065	Mixes for bakers wares, n/o 25% bf, not retail, descr in add US note 1 to Ch. 19: subj. to add. US nte 3 to Ch.19, not GN15	10%	D
19012070	Mixes for bakers wares, n/o 25% bf, not retail, descr in add US note 1 to Ch. 19: not subj. to add. US nte 3 to Ch.19, not GN15	42.3 cents/kg + 8.5%	G
19012080	Mixes for bakers wares, n/o 25% bf, not retail, nesoi	8.5%	D
19019010	Malt extract, fluid	3.2 cents/liter	A
19019020	Malt extract, solid or condensed	9.6%	D
19019025	Puddings, ready for immediate consumption without further preparation	Free	K
19019028	Dry mix. w/less than 31% bf & 17.5% or more sodium caseinate, bf, whey solids o/5.5% b'fat & dry whole milk, n/cntng dry milk/whey/b'fat	0.37 cents/kg	A
19019032	Cajeta not made from cow's milk	11.2%	F
19019033	Margarine cheese subject to gen. note 15 of the HTS and entered pursuant to its provisions	10%	G
19019034	Margarine cheese subject to add. US note 23 to Ch. 4 and entered pursuant to its provisions	10%	D
19019036	Margarine cheese not subject to gen. note 15 or add US note 23 to Ch. 4	$1.128/kg	H
19019038	Dairy preps o/10% by wt of milk solids (descr. in add US note 1 to Ch. 4), neosi, subject to gen. note 15 of the HTS	16%	F
19019042	Dairy preps o/10% by wt of milk solids (descr. in add US note 1 to Ch. 4), neosi, subject to add US note 10 to Ch.4	16%	D
19019043	Dairy preps o/10% by wt of milk solids (descr. in add US note 1 to Ch. 4), neosi, not subject to gen note 15 or add US note 10 to Ch.4	$1.035/kg + 13.6%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
19019044	Dairy preps n/o 10% by wt of milk solids (descr. in add US note 1 to Ch. 4), neosi, subject to gen. note 15 of the HTS	16%	F

HTS 8	Description	Base Rate	Staging Category
19019046	Dairy preps n/o 10% by wt of milk solids (descr. in add US note 1 to Ch. 4), neosi, subject to add US note 10 to Ch.4	16%	D
19019047	Dairy preps n/o 10% by wt of milk solids (descr. in add US note 1 to Ch. 4), neosi, not subject to gen note 15 or add US note 10 to Ch.4	$1.035/kg + 13.6%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
19019048	Malt extract and other preps of flour, etc., nesoi, subject to gen. note 15 of the HTS	10%	B
19019052	Food preps of flour, etc., nesoi, o/65% by dry wt of sugar, described in add. US note 2 to chap. 17: subj. to add US note 7 to Ch.17	10%	D
19019054	Food preps of flour, etc., nesoi, o/65% by dry wt of sugar, described in add. US note 2 to chap. 17: not subj. to add US note 7 to Ch.17	23.7 cents/kg + 8.5%	G
19019056	Food preps of flour, etc., nesoi, o/10% by dry wt of sugar, described in add. US note 3 to chap. 17: subj. to add US note 8 to Ch.17	10%	D
19019058	Food preps of flour, etc., nesoi, o/10% by dry wt of sugar, described in add. US note 3 to chap. 17: not subj. to add US note 8 to Ch.17	23.7 cents/kg + 8.5%	G
19019070	Food preps of flour, etc., nesoi, o/5.5% by wt of butterfat, not pkgd for retail sale, nesoi	10.2%	B
19019090	Flour-, meal-, starch-, malt extract- or dairy-based food preps not containing cocoa and not containing specific amounts of dairy, nesoi	6.4%	A
19021120	Uncooked pasta, not stuffed or otherwise prepared, containing eggs, exclusively pasta	Free	K
19021140	Uncooked pasta, not stuffed or otherwise prepared, containing eggs, nesi, including pasta packaged with sauce preparations	6.4%	A
19021920	Uncooked pasta, not stuffed or otherwise prepared, not containing eggs, exclusively pasta	Free	K
19021940	Uncooked pasta, not stuffed or otherwise prepared, not containing eggs, nesi, including pasta packaged with sauce preparations	6.4%	A
19022000	Stuffed pasta, whether or not cooked or otherwise prepared	6.4%	A
19023000	Pasta nesi	6.4%	A
19024000	Couscous, whether or not prepared	6.4%	A
19030020	Tapioca and substitutes prepared from arrowroot, cassava or sago, in the form of flakes, grains, pearls, siftings or in similar forms	Free	K
19030040	Tapioca and substitutes, prepared from starch nesi, in the form of flakes, grains, pearls, siftings or in similar forms	0.8 cents/kg	A
19041000	Prepared foods obtained by the swelling or roasting of cereals or cereal products	1.1%	A
19042010	Prep food in airtght cont.,of unroast cereal flake/mixture of unroasted/roasted cereal flake/swelled cereal,no apricot/citrus/peach/pear	5.6%	A
19042090	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted and roasted cereal flakes or swelled cereals, nesoi	14.9%	D
19043000	Bulgur wheat, in grain form or in form of flakes or other worked grain (except flour,groats & meal), pre-cooked or otherwise prepared, nesoi	14%	D
19049001	Cereals,other than corn,in grain form or form flakes or other worked grain (not flour,groat & meal), pre-cooked or otherwise prepared, nesoi	14%	D
19051000	Crispbread	Free	K
19052000	Gingerbread and the like	Free	K
19053100	Sweet biscuits	Free	K
19053200	Waffles and wafers	Free	K
19054000	Rusks, toasted bread and similar toasted products	Free	K
19059010	Bread, pastry, cake, biscuit and similar baked products nesi, and puddings whether or not containing chocolate, fruit, nuts or confectionery	Free	K
19059090	Bakers' wares communion wafers, empty capsules suitable for pharmaceutical use, sealing wafers, rice paper and similar products, nesi	4.5%	A
20011000	Cucumbers including gherkins, prepared or preserved by vinegar or acetic acid	9.6%	D
20019010	Capers, prepared or preserved by vinegar or acetic acid, in immediate containers holding more than 3.4 kg	8%	D
20019020	Capers, prepared or preserved by vinegar or acetic acid, nesi	8%	D
20019025	Artichokes, prepared or preserved by vinegar or acetic acid	10.2%	A
20019030	Beans, prepared or preserved by vinegar or acetic acid	5.8%	A
20019033	Nopalitos, preserved by vinegar	7.7%	D
20019034	Onions, prepared or preserved by vinegar or acetic acid	3.6%	A
20019035	Pimientos, prepared or preserved by vinegar or acetic acid	8.1%	D
20019038	Vegetables (including olives) nesoi, prepared or preserved by vinegar or acetic acid	9.6%	A
20019042	Chestnuts, prepared or preserved by vinegar or acetic acid	4.9 cents/kg	A
20019045	Mangoes, prepared or preserved by vinegar or acetic acid	1.5 cents/kg	A
20019048	Chinese water chestnuts, prepared or preserved by vinegar or acetic acid	9.6%	D
20019050	Walnuts, prepared or preserved by vinegar or acetic acid	7 cents/kg	D
20019060	Fruits, nuts, and other edible parts of plants, nesi, prepared or preserved by vinegar or acetic acid	14%	A
20021000	Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid	12.5%	D
20029040	Tomato prep/pres ex by vinegar/acetic acid, powder	11.6%	D
20029080	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid, nesoi	11.6%	D

HTS 8	Description	Base Rate	Staging Category
20031001	Mushrooms of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid	6 cents/kg drained weight + 8.5%	A
20032000	Truffles, prepared or preserved otherwise than by vinegar or acetic acid	Free	K
20039000	Mushrooms other than of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid	6 cents/kg drained weight + 8.5%	A
20041040	Yellow (Solano) potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen	6.4%	D
20041080	Potatoes (not Solano), prepared or preserved otherwise than by vinegar or acetic acid, frozen	8%	D
20049010	Antipasto, prepared or preserved otherwise than by vinegar or acetic acid, frozen	3.2%	A
20049080	Beans, prepared or preserved otherwise than by vinegar or acetic acid, frozen	2.1 cents/kg on entire contents of container	A
20049085	Vegetables and mixtures of vegetables, nesoi, prepared or preserved other than by vinegar or acetic acid, frozen, not preserved by sugar	11.2%	F
20051000	Homogenized vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	11.2%	F
20052000	Potato preparations, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	6.4%	D
20054000	Peas, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	Free	K
20055120	Black-eye cowpeas, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	1.5 cents/kg on entire contents of container	A
20055140	Beans other than black-eye cowpeas, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	2.1 cents/kg on entire contents of container	A
20055900	Beans, not shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	1.5 cents/kg on entire contents of container	A
20056000	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	14.9%	F
20057002	Olives, green, not pitted, in saline, ripe, in containers holding 13 kg or less, aggregate quantity not to exceed 730 m ton/yr	5.4 cents/kg on drained weight	D
20057004	Olives, green, not pitted, in saline, ripe, in containers holding 13 kg or less, aggregate quantity exceeding 730 m ton/yr	3.7 cents/kg on drained weight	A
20057006	Olives, green, not pitted, in saline, not ripe, in containers holding o/8 kg for repkg, subject to add. US note 4 to Ch. 20	3.7 cents/kg on drained weight	A
20057008	Olives, green, not pitted, in saline, not ripe, in containers holding o/8 kg for repkg, not subject to add. US note 4 to Ch. 20	3.7 cents/kg on drained weight	A
20057012	Olives, green, not pitted, in saline, not ripe	3.7 cents/kg on drained weight	A
20057016	Olives, green, in saline, place packed, stuffed, in containers holding n/o 1 kg, aggregate quantity n/o 2700 m ton/yr	5.4 cents/kg on drained weight	A
20057018	Olives, green, in saline, place packed, stuffed, in containers holding n/o 1 kg, aggregate quantity o/2700 m ton/yr	6.9 cents/kg on drained weight	A
20057023	Olives, green, in saline, place packed, stuffed, not in containers holding 1 kg or less	6.9 cents/kg on drained weight	A
20057025	Olives, green, in a saline solution, pitted or stuffed, not place packed	8.6 cents/kg on drained weight	A
20057050	Olives (not green), in a saline solution, canned, not pitted	9.3 cents/kg on drained weight	A
20057060	Olives (not green), in a saline solution, canned, pitted	10.1 cents/kg on drained weight	D
20057070	Olives (not green), in a saline solution, in airtight containers of glass or metal but not canned	9.9 cents/kg on drained weight	A
20057075	Olives (not green), in a saline solution, not canned, nesi	4.3 cents/kg on drained weight	A
20057091	Olives, green, container less 13 kg, quota of 550 m tons/year, prepared or preserved otherwise than by vinegar/acetic acid, not in saline	5.5 cents/kg on drained weight	A

HTS 8	Description	Base Rate	Staging Category
20057093	Olives, green, container less than 13 kg, exceed 550 m tons/year, prepared or preserved otherwise than by vinegar/acetic acid, not in saline	8.8 cents/kg on drained weight	A
20057097	Olives, prepared or preserved otherwise than by vinegar, acetic acid or saline soln, not frozen, nesoi	8.8 cents/kg on drained weight	A
20058000	Sweet corn, prepared or preserved otherwise than by vinegar, acetic acid or sugar, not frozen	5.6%	D
20059010	Carrots in airtight containers, prepared or preserved otherwise than by vinegar, acetic acid or sugar, not frozen	6.4%	D
20059020	Onions, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	4.5%	A
20059030	Sauerkraut, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	4.8%	A
20059041	Water chestnuts, other than Chinese water chestnuts, prepared or preserved otherwise than by vinegar or acetic acid or sugar, not frozen	Free	K
20059050	Pimientos, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	8.1%	D
20059055	Fruits of the genus Capsicum or Pimenta, not pimientos, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	14.9%	F
20059060	Bamboo shoots in airtight containers, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, not preserved by sugar	Free	K
20059080	Artichokes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	14.9%	A
20059085	Chickpeas (garbanzos), prepared or preserved otherwise than by vinegar or acetic acid, not frozen	0.8 cents/kg on entire contents of container	A
20059097	Vegetables nesoi,& mixtures of vegetables,prepared or preserved otherwise than by vinegar or acetic acid, not frozen, not preserved by sugar	11.2%	A
20060020	Cherries, preserved by sugar (drained, glace or crystallized)	9.9 cents/kg + 6.4%	F
20060030	Ginger root, preserved by sugar (drained, glace or crystallized)	2.4%	A
20060040	Pineapples, preserved by sugar (drained, glace or crystallized)	2.1%	A
20060050	Mixtures of vegetables, fruit, nuts, fruit-peel or other parts of plants, preserved by sugar (drained, glace or crystallized)	16%	F
20060060	Citrus fruit or peel of citrus or other fruit, except mixtures, preserved by sugar (drained, glace or crystallized)	6 cents/kg	A
20060070	Fruit nesi, and nuts, except mixtures, preserved by sugar (drained, glace or crystallized)	8%	D
20060090	Vegetables and parts of plants, nesoi, preserved by sugar (drained, glace or crystallized), except mixtures,	16%	D
20071000	Homogenized cooked preparations of fruit put up for retail sale as infant food or for dietetic purposes, in cont. not over 250 grams, net	12%	D
20079110	Citrus fruit pastes and purees, being cooked preparations	11.2%	D
20079140	Orange marmalade	3.5%	A
20079190	Citrus jams, fruit jellies, and marmalades (other than orange)	4.5%	A
20079905	Lingonberry and raspberry jams	1.8%	A
20079910	Strawberry jam	2.2%	A
20079915	Currant and other berry jams, nesi	1.4%	A
20079920	Apricot jam	3.5%	A
20079925	Cherry jam	4.5%	A
20079930	Guava jam	Free	K
20079935	Peach jam	7%	D
20079940	Pineapple jam	4%	A
20079945	Jams, nesi	5.6%	D
20079948	Apple, quince and pear pastes and purees, being cooked preparations	12%	F
20079950	Guava and mango pastes and purees, being cooked preparations	1.3%	A
20079955	Papaya pastes and purees, being cooked preparations	14%	D
20079960	Strawberry pastes and purees, being cooked preparations	12%	F
20079965	Fruit pastes and purees, nesi, and nut pastes and purees, being cooked preparations	10%	D
20079970	Currant and berry fruit jellies	1.4%	A
20079975	Fruit jellies, other than currant and berry	3.2%	A
20081102	Peanut butter and paste, subject to gen. note 15 of the HTS	Free	K
20081105	Peanut butter and paste, subject to add. US note 5 to Ch. 20, not GN15	Free	K
20081115	Peanut butter and paste, nesoi, not subject to gen note 15 or add US note 5 to Ch. 20	131.8%	G
20081122	Blanched peanuts, subject to gen. note 15 of the HTS	6.6 cents/kg	D
20081125	Blanched peanuts, subject to add. US note 2 to Ch. 12, not GN15	6.6 cents/kg	D
20081135	Blanched peanuts, nesoi, not subject to gen note 15 or add US note 2 to Ch. 12	131.8%	G
20081142	Peanuts, otherwise prepared or preserved, nesoi, subject to gen. note 15 of the HTS	6.6 cents/kg	A
20081145	Peanuts, otherwise prepared or preserved, nesoi, subject to add. US note 2 to chap. 12, not GN15	6.6 cents/kg	D
20081160	Peanuts, otherwise prepared or preserved, nesoi, not subject to gen note 15 or add US note 2 to Ch. 12	131.8%	G
20081910	Brazil nuts and cashew nuts, otherwise prepared or preserved, nesi	Free	K
20081915	Coconuts, otherwise prepared or preserved, nesi	1%	A
20081920	Filberts, otherwise prepared or preserved, nesi	11.3 cents/kg	A
20081925	Pecans, otherwise prepared or preserved, nesi	9.9 cents/kg	A
20081930	Pignolia and pistachio nuts, otherwise prepared or preserved, nesi	1 cents/kg	A
20081940	Almonds, otherwise prepared or preserved, nesi	32.6 cents/kg	D

HTS 8	Description	Base Rate	Staging Category
20081950	Watermelon seeds, otherwise prepared or preserved, nesi	6.4%	D
20081985	Mixtures of nuts or other seeds otherwise prepared or preserved, nesi	22.4%	D
20081990	Other nuts and seeds nesi, excluding mixtures, otherwise prepared or preserved, nesi	17.9%	A
20082000	Pineapples, otherwise prepared or preserved, nesi	0.35 cents/kg	A
20083010	Peel of oranges, mandarins, clementines, wilkings and similar citrus hybrids, otherwise prepared or preserved, nesi	2 cents/kg	A
20083020	Peel of lemons, otherwise prepared or preserved, nesi	4.2 cents/kg	A
20083030	Peel of citrus fruit, nesi, otherwise prepared or preserved, nesi	11.3 cents/kg	F
20083035	Orange pulp, otherwise prepared or preserved, nesi	11.2%	F
20083037	Citrus fruit pulp other than orange, otherwise prepared or preserved, nesi	6.8%	D
20083040	Oranges (other than peel or pulp), otherwise prepared or preserved, nesi	1.4 cents/kg	A
20083042	Satsumas, prepared or preserved, in airtight containers, aggregate quantity n/o 40,000 metric tons/calandar yr	Free	K
20083046	Satsumas, prepared or preserved, in airtight containers, aggregate quantity o/40,000 metric tons/calandar yr	0.28 cents/kg	A
20083048	Mandarins (other than satsuma), prepared or preserved, nesoi	0.28 cents/kg	A
20083055	Clementines, wilkings and similar citrus hybrids (other than peel or pulp), otherwise prepared or preserved, nesi	1.4 cents/kg	A
20083060	Lemons (other than peel or pulp), otherwise prepared or preserved, nesi	0.8 cents/kg	A
20083066	Limes (other than peel or pulp), otherwise prepared or preserved, not elsewhere specified or included	14%	F
20083070	Grapefruit (other than peel or pulp), otherwise prepared or preserved, nesi	1.1 cents/kg	A
20083080	Kumquats (other than peel or pulp), otherwise prepared or preserved, nesi	0.55 cents/kg	A
20083085	Citron (other than peel or pulp), otherwise prepared or preserved, nesi	14%	F
20083096	Citrus fruit nesoi (including bergamots), other than peel or pulp, otherwise prepared or preserved, nesoi	14%	F
20084000	Pears, otherwise prepared or preserved, nesi	15.3%	F
20085020	Apricot pulp, otherwise prepared or preserved, nesi	10%	D
20085040	Apricots, other than pulp, otherwise prepared or preserved, nesi	29.8%	D
20086000	Cherries, otherwise prepared or preserved, nesi	6.9 cents/kg + 4.5%	D
20087010	Nectarines, otherwise prepared or preserved, not elsewhere specified or included	16%	F
20087020	Peaches (excluding nectarines), otherwise prepared or preserved, not elsewhere specified or included	17%	F
20088000	Strawberries, otherwise prepared or preserved, nesi	11.9%	F
20089100	Palm hearts, otherwise prepared or preserved, nesi	0.9%	A
20089210	Mixtures of fruit or edible parts of plants, in airtight cont. excl. apricots, citrus, peaches or pears (incl. canned tropical fruit salad)	5.6%	A
20089290	Mixtures of fruit or other edible parts of plants, otherwise prepared or preserved, nesi (excluding tropical fruit salad)	14.9%	F
20089905	Apples, otherwise prepared or preserved, nesi	0.9 cents/kg	A
20089910	Avocados, otherwise prepared or preserved, nesi	10.6 cents/kg	A
20089913	Banana pulp, otherwise prepared or preserved, nesi	3.4%	A
20089915	Bananas, other than pulp, otherwise prepared or preserved, nesi	0.8%	A
20089918	Blueberries, otherwise prepared or preserved, nesi.	2.2%	A
20089920	Berries, other than blueberries and strawberries, otherwise prepared or preserved, nesi	4.5%	A
20089923	Cashew apples, mameyes colorados, sapodillas, soursops and sweetsops, otherwise prepared or preserved, nesi	1.3%	A
20089925	Dates, otherwise prepared or preserved, nesi	22.4%	F
20089928	Figs, otherwise prepared or preserved, nesi	9.6%	D
20089929	Grapes, otherwise prepared or preserved, nesi	7%	D
20089930	Guavas, otherwise prepared or preserved, nesi	Free	K
20089935	Lychees and longans, otherwise prepared or preserved, nesi	7%	D
20089940	Mangoes, otherwise prepared or preserved, nesi	1.5 cents/kg	A
20089945	Papaya pulp, otherwise prepared or preserved, nesi	14%	D
20089950	Papayas, other than pulp, otherwise prepared or preserved, nesi	1.8%	A
20089960	Plums (including prune plums and sloes), otherwise prepared or preserved, nesi	11.2%	B
20089961	Soybeans, otherwise prepared or preserved, nesi	3.8%	A
20089963	Sweet ginger, otherwise prepared or preserved, nesi	4.4%	A
20089965	Yucca, otherwise prepared or preserved, nesi	7.9%	D
20089970	Chinese water chestnuts, otherwise prepared or preserved, frozen, not elsewhere specified or included	11.2%	F
20089971	Chinese water chestnuts, otherwise prepared or preserved, not frozen, not elsewhere specified or included	Free	K
20089980	Pulp of fruit nesi, and other edible parts of plants nesi, excluding mixtures, otherwise prepared or preserved, nesi	9.6%	A
20089990	Fruit nesi, and other edible parts of plants nesi, other than pulp and excluding mixtures, otherwise prepared or preserved, nesi	6%	A
20091100	Orange juice, frozen, unfermented and not containing added spirit	7.85 cents/liter	A
20091225	Orange juice, not frozen, Brix value not exceed 20, not concentrate & not made from juice degree concentration of 1.5 or >, unfermented	4.5 cents/liter	D
20091245	Orange juice, not frozen, of a Brix value not exceeding 20, concentrated, unfermented	7.85 cents/liter	D
20091900	Orange juice, not frozen, of a Brix value exceeding 20, unfermented	7.85 cents/liter	D

HTS 8	Description	Base Rate	Staging Category
20092120	Grapefruit juice, Brix value not exceeding 20, not concentrated and not made from a juice degree of concentration of 1.5 or >, unfermented	4.5 cents/liter	D
20092140	Grapefruit juice, of a Brix value not exceeding 20, concentrated, unfermented	7.9 cents/liter	F
20092900	Grapefruit juice, of a Brix value exceeding 20, unfermented	7.9 cents/liter	D
20093110	Lime juice, of a Brix value not exceeding 20, unfit for beverage purposes, unfermented	1.8 cents/kg	A
20093120	Lime juice, of a Brix value not exceeding 20, fit for beverage purposes, unfermented	1.7 cents/liter	A
20093140	Citrus juice of any single citrus fruit (other than orange, grapefruit or lime), Brix value not exceeding 20, not concentrated, unfermented	3.4 cents/liter	A
20093160	Citrus juice of any single citrus fruit (other than orange, grapefruit or lime), of a Brix value not exceeding 20, concentrated, unfermented	7.9 cents/liter	F
20093910	Lime juice, of a Brix value exceeding 20, unfit for beverage purposes, unfermented	1.8 cents/kg	A
20093920	Lime juice, of a Brix value exceeding 20, fit for beverage purposes, unfermented	1.7 cents/liter	A
20093960	Citrus juice of any single citrus fruit (other than orange, grapefruit or lime), of a Brix value exceeding 20, unfermented	7.9 cents/liter	F
20094120	Pineapple juice, of a Brix value not exceeding 20, not concentrated, or not having a degree of concentration of > 3.5, unfermented	4.2 cents/liter	D
20094140	Pineapple juice, of a Brix value not exceeding 20, concentrated (in degree of concentration greater than 3.5), unfermented	1 cents/liter	A
20094920	Pineapple juice, of a Brix value exceeding 20, not concentrated, or not having a degree of concentration of > 3.5, unfermented	4.2 cents/liter	A
20094940	Pineapple juice, of a Brix value exceeding 20, concentrated (in degree of concentration greater than 3.5)	1 cents/liter	A
20095000	Tomato juice, concentrated or not concentrated	0.14 cents/liter	A
20096100	Grape juice (including grape must), of a Brix value not exceeding 30, unfermented	4.4 cents/liter	A
20096900	Grape juice (including grape must), of a Brix value exceeding 30, unfermented	4.4 cents/liter	A
20097100	Apple juice, of a Brix value not exceeding 20, unfermented	Free	K
20097900	Apple juice, of a Brix value exceeding 20, unfermented	Free	K
20098020	Pear juice, concentrated or not concentrated	Free	K
20098040	Prune juice, concentrated or not concentrated	0.64 cents/liter	A
20098060	Juice of any other single fruit, nesi, (including cherries and berries), concentrated or not concentrated	0.5 cents/liter	A
20098080	Juice of any single vegetable, other than tomato, concentrated or not concentrated	0.2 cents/liter	A
20099020	Mixtures of vegetable juices, concentrated or not concentrated	0.2 cents/liter	A
20099040	Mixtures of fruit juices, or mixtures of vegetable and fruit juices, concentrated or not concentrated	7.4 cents/liter	D
21011121	Instant coffee, not flavored	Free	K
21011129	Extracts, essences and concentrates of coffee other than unflavored instant coffee	Free	K
21011232	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee, subject to general note 15 (outside quota)	10%	G
21011234	Blend syrup (Ch17 add US note 4) preparation w/basis of extract,essence or concentrate or w/basis of coffee,subj. quota of Ch17 add US nte 9	10%	D
21011238	Blend syrup (Ch17 add US note 4) preparation w/basis of extract, essence or concentrate or w/ basis of coffee, over Ch17 add US note 9 quota	30.5 cents/kg + 8.5%	G
21011244	Preparation ov 65% sugar (Ch17 add US nte 2) w/basis of extract,essence or concentrate or w/basis of coffee,subj. quota of Ch17 add US nte 7	10%	D
21011248	Preparation ov 65% sugar (Ch17 add US note 2) w/ basis of extract, essence or concentrate or w/ basis of coffee, ov Ch17 add US note 9 quota	30.5 cents/kg + 8.5%	G
21011254	Preparation ov 10% sugar (Ch17 add US nte 3) w/basis of extract,essence or concentrate or w/basis of coffee,subj. quota of Ch17 add US nte 8	10%	D
21011258	Preparation ov 10% sugar (Ch17 add US note 3) w/ basis of extract, essence or concentrate or w/ basis of coffee, ov Ch17 add US note 8 quota	30.5 cents/kg + 8.5%	G
21011290	Preparations nesoi, with a basis of extracts, essences or concentrates or with a basis of coffee	8.5%	A
21012020	Extracts, essences or concentrates of tea or mate	Free	K
21012032	Preparations with a basis of extracts, essences or concentrates or with a basis of tea or mate, subject to general note 15 (outside quota)	10%	D
21012034	Blend syrup (Ch17 add US nte 4) preparation w/basis extract/essence/concentrate or w/basis of tea or mate,subj. quota of Ch17 add US nte 9	10%	D
21012038	Blend syrup (Ch17 add US note 4) preparation w/basis of extract/essence/concentrate or w/basis of tea or mate, over Ch17 add US note 9 quota	30.5 cents/kg + 8.5%	G
21012044	Preparation ov 65% sugar (Ch17 add US nte 2) w/basis extract/essence/concentrate or w/basis of tea or mate,subj. quota of Ch17 add US note 7	10%	D
21012048	Preparation ov 65% sugar (Ch17 add US note 2) w/basis of extract/essence/concentrate or w/basis of tea or mate, ov Ch17 add US note 9 quota	30.5 cents/kg + 8.5%	G

HTS 8	Description	Base Rate	Staging Category
21012054	Preparation ov 10% sugar (Ch17 add US nte 3) w/basis extract/essence/concentrate or w/basis of tea or mate,subj. quota of Ch17 add US note 8	10%	D
21012058	Preparation ov 10% sugar (Ch17 add US note 3) w/basis of extract/essence/concentrate or w/basis of tea or mate, ov Ch17 add US note 8 quota	30.5 cents/kg + 8.5%	G
21012090	Preparations nesoi, with a basis of extracts, essences or concentrates or with a basis of tea or mate	8.5%	A
21013000	Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	2.1 cents/kg	A
21021000	Active yeasts	6.4%	A
21022020	Inactive yeasts (except dried brewers' yeast)	6.4%	A
21022040	Dried brewers' yeast, crude	Free	K
21022060	Single-cell micro-organisms, dead, excluding yeasts, (but not including vaccines of heading 3002)	3.2%	A
21023000	Prepared baking powders	Free	K
21031000	Soy sauce	3%	A
21032020	Tomato ketchup	6%	D
21032040	Tomato sauces, nesi	11.6%	F
21033020	Mustard flour and meal	Free	K
21033040	Prepared mustard	2.8 cents/kg	A
21039020	Sauces derived or prepared from fish	Free	K
21039040	Nonalcoholic preparations of yeast extract (other than sauces)	3.2%	A
21039072	Mixed condiments and mixed seasonings (described in add US note 3 to Ch. 21), subject to gen. note 15 of the HTS	7.5%	D
21039074	Mixed condiments and mixed seasonings (described in add US note 3 to Ch. 21), subject to add. US note 8(a) to Ch.17, not GN15	7.5%	D
21039078	Mixed condiments and mixed seasonings (described in add US note 3 to Ch. 21), not subject to gen note 15 or add. US note 8(a) to Ch.17	30.5 cents/kg + 6.4%	G
21039080	Mixed condiments and mixed seasonings, not described in add US note 3 to Ch. 21	6.4%	A
21039090	Sauces and preparations therefor, neosi	6.4%	A
21041000	Soups and broths and preparations therefor	3.2%	A
21042000	Homogenized composite food preparations	2.5%	A
21050005	Ice cream, whether or not w/cocoa, subject to gen. note 15 of the HTS	20%	F
21050010	Ice cream, whether or not w/cocoa, subject to add. US note 5 to Ch. 21, not GN15	20%	D
21050020	Ice cream, whether or not containing cocoa, not subject to gen note 15 or add. US note 5 to Ch.21	50.2 cents/kg + 17%	G
21050025	Edible ice (dairy prod. described in add US note 1 to Ch. 4), subject to gen note 15 of the HTS	20%	F
21050030	Edible ice (dairy prod. described in add US note 1 to Ch. 4), subject to add US note 10 to Ch. 4, not GN15	20%	D
21050040	Edible ice except ice cream, dairy products described in add'l U.S. note 1 to chap. 4, nesoi	50.2 cents/kg + 17%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
21050050	Edible ice, except ice cream, not described in add US note 1 to Ch. 4, nesoi	17%	D
21061000	Protein concentrates and textured protein substances	6.4%	B
21069003	Food preps, nesoi, n/o 5.5% bf, mixed w/other ingred. if o/16% milk solids capable of being further proc., subj. to GN15	2.9 cents/kg	A
21069006	Food preps, nesoi, n/o 5.5% bf, mixed w/other ingred. if o/16% milk solids capable of being further proc., subj. to Ch4 US nte 10, not GN15	2.9 cents/kg	D
21069009	Food preps, nesoi, n/o 5.5% b'fat, mixed w/other ingredi., if o/16% milk solids by wt, capable of being further proc, bulk, nesoi, not GN15	86.2 cents/kg	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
21069012	Compound alcoholic preparations of a kind used for the manufacture of beverages, over 20% weight alcohol but not over 0.5% vol alcohol	4.2 cents/kg + 1.9%	A
21069015	Compound alcoholic preparations used in the manufacture of beverages, cont. over 20% not over 50% of alcohol by weight	8.4 cents/kg + 1.9%	G
21069018	Compound alcoholic preparations of a kind used for the manufacture of beverages, containing over 50% of alcohol by weight	17 cents/kg + 1.9%	D
21069022	Butter substitutes o/10% by wt of milk solids, o/45% butterfat, subject to gen. note 15 to the HTS	15.4 cents/kg	G
21069024	Butter substitutes o/10% by wt of milk solids, o/45% butterfat, subject to add US note 14 to Ch.4, not GN15	15.4 cents/kg	D
21069026	Butter substitutes o/10% by wt of milk solids, o/45% butterfat, not subject to gen note 15 or add US note 14 to Ch.4	$1.996/kg	G
21069028	Butter substitutes o/10% by wt of milk solids, n/o 45% butterfat, neosi	13.1 cents/kg	A
21069032	Butter substitutes n/o 10% by wt of milk solids, o/45% butterfat, subject to gen. note 15 to the HTS	15.4 cents/kg	D
21069034	Butter substitutes n/o 10% by wt of milk solids, o/45% butterfat, subject to add US note 14 to Ch.4, not GN15	15.4 cents/kg	D

HTS 8	Description	Base Rate	Staging Category
21069036	Butter substitutes n/o 10% by wt of milk solids, o/45% butterfat, not subject to gen note 15 or add US note 14 to Ch.4	$1.996/kg	G
21069038	Butter substitutes n/o 10% by wt of milk solids, n/o 45% butterfat, neosi	13.1 cents/kg	F
21069039	Artificially sweetened cough drops	Free	K
21069042	Syrups from cane/beet sugar, neosi, w/added coloring but not added flavoring, subject to gen. note 15 of the HTS	3.6606 cents/kg of total sugars	A
21069044	Syrups from cane/beet sugar, neosi, w/added coloring but not added flavoring, subject to add US note 5 to Ch. 17, not GN15	3.6606 cents/kg of total sugars	D
21069046	Syrups from cane/beet sugar, neosi, w/added coloring but not added flavoring, not subject to gen note 15 or add US note 5 to Ch. 17	35.74 cents/kg	G
21069048	Orange juice, fortified with vitamins or minerals	7.85 cents/liter	F
21069052	Juice of any single fruit or vegetables juices (o/t orange), concentrated, fortified with vitamins or minerals	The rate applicable to the natural juice in heading 2009	D
21069054	Mixtures of fruit or vegetable juices, fortified with vitamins or minerals, nesoi, mixtures of juices in concentrated form	The rate applicable to the natural juice in heading 2009	D
21069058	Food preparations of gelatin, neosi	4.8%	A
21069062	Food preps, nesoi, o/10% by wt of milk solids, subject to gen. note 15 of the HTS	10%	D
21069064	Food preps, nesoi, o/10% by wt of milk solids, dairy prods, descr. in add US note 1 to Ch.4: subject to add US note 10 to Ch.4, not GN15	10%	D
21069066	Food preps, nesoi, o/10% by wt of milk solids, dairy prods, descr. in add US note 1 to Ch.4: not subject to Ch4 US note 10, not GN15	70.4 cents/kg + 8.5%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
21069068	Blended syrups, neosi, o/10% milk solids, descr. in add US note 4 to Ch 17: subject to add US note 9 to Ch. 17, not GN15	10%	D
21069072	Blended syrups, neosi, o/10% milk solids, descr. in add US note 4 to Ch 17: not subject to add US note 9 to Ch. 17, not GN15	70.4 cents/kg + 8.5%	G
21069074	Food preps, nesoi, o/10% milk solids, o/65% sugar, descr. in add US note 2 to Ch.17, subject to add US note 7 to Ch. 17, not GN15	10%	D
21069076	Food preps, nesoi, o/10% milk solids, o/65% sugar, descr. in add US note 2 to Ch.17, not subject to add US note 7 to Ch. 17, not GN15	70.4 cents/kg + 8.5%	G
21069078	Food preps, nesoi, o/10% milk solids, o/10% sugar, descr. in add US note 3 to Ch.17, subject to add US note 8 to Ch. 17, not GN15	10%	D
21069080	Food preps, nesoi, o/10% milk solids, o/10% sugar, descr. in add US note 3 to Ch.17, not subject to add US note 8 to Ch. 17, not GN15	70.4 cents/kg + 8.5%	G
21069082	Food preps, nesoi, o/10% milk solids, neosi	6.4%	D
21069083	Food preps, nesoi, n/o 10% by wt of milk solids, subject to gen. note 15 of the HTS	10%	G
21069085	Food preps, nesoi, n/o 10% by wt of milk solids, dairy prods, descr. in add US note 1 to Ch.4: subject to add US note 10 to Ch.4, not GN15	10%	D
21069087	Food preps, nesoi, n/o 10% by wt of milk solids, dairy prods, descr. in add US note 1 to Ch.4: n/subject to add US note 10 to Ch. 4, n/GN15	28.8 cents/kg + 8.5%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
21069089	Blended syrups, neosi, n/o 10% milk solids, descr. in add US note 4 to Ch 17: subject to add US note 9 to Ch. 17, not GN15	10%	D
21069091	Blended syrups, neosi, n/o/10% milk solids, descr. in add US note 4 to Ch 17: not subject to add US note 9 to Ch. 17, not GN15	28.8 cents/kg + 8.5%	G
21069092	Food preps, nesoi, n/o 10% milk solids, o/65% sugar, descr. in add US note 2 to Ch.17, subject to add US note 7 to Ch. 17, not GN15	10%	D
21069094	Food preps, nesoi, n/o 10% milk solids, o/65% sugar, descr. in add US note 2 to Ch.17, not subject to add US note 7 to Ch. 17, not GN15	28.8 cents/kg + 8.5%	G
21069095	Food preps, nesoi, n/o 10% milk solids, o/10% sugar, descr. in add US note 3 to Ch.17, subject to add US note 8 to Ch. 17, not GN15	10%	D
21069097	Food preps, nesoi, n/o 10% milk solids, o/10% sugar, descr. in add US note 3 to Ch.17, not subject to add US note 8 to Ch. 17, not GN15	28.8 cents/kg + 8.5%	G
21069099	Food preparations not elsewhere specified or included, not canned or frozen	6.4%	A

HTS 8	Description	Base Rate	Staging Category
22011000	Mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored	0.26 cents/liter	A
22019000	Waters (incl. ice, snow and steam), ot/than mineral waters or aerated waters, not cont. added sugar or other sweetening matter nor flavored	Free	K
22021000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	0.2 cents/liter	A
22029010	Chocolate milk drink	17%	F
22029022	Non-alcoholic milk-based drinks (except chocolate), subject to gen. note 15 of the HTS	17.5%	F
22029024	Non-alcoholic milk-based drinks (except chocolate), subject to add US note 10 to Ch. 4, not GN15	17.5%	D
22029028	Non-alcoholic milk-based drinks (except chocolate), not subject to gen note 15 or add US note 10 to Ch. 4	23.5 cents/liter + 14.9%	See paragraph 4 of Appendix 1 to the General Notes of the Schedule of the United States to Annex 2-B
22029030	Orange juice, fortified with vitamins or minerals, not concentrated and not prepared from concentrate	4.5 cents/liter	D
22029035	Orange juice, fortified with vitamins or minerals, prepared from concentrate	7.85 cents/liter	F
22029036	Single fruit or vegetable juice (other than orange), fortified with vitamins or minerals, not concentrated	The rate applicable to the natural juice in heading 2009	D
22029037	Mixed fruit or vegetable juice (other than orange), fortified with vitamins or minerals, not concentrated	The rate applicable to the natural juice in heading 2009	D
22029090	Nonalcoholic beverages, nesi, not including fruit or vegetable juices of heading 2009	0.2 cents/liter	A
22030000	Beer made from malt	Free	K
22041000	Sparkling wine, made from grapes	19.8 cents/liter	A
22042120	Effervescent grape wine, in containers holding 2 liters or less	19.8 cents/liter	D
22042130	Tokay wine (not carbonated) not over 14% alcohol, in containers not over 2 liters	6.3 cents/liter	A
22042150	Wine other than Tokay (not carbonated), not over 14% alcohol, in containers not over 2 liters	6.3 cents/liter	A
22042160	"Marsala" wine, over 14% vol. alcohol, in containers holding 2 liters or less	5.3 cents/liter	A
22042180	Grape wine, other than "Marsala", not sparkling or effervescent, over 14% vol. alcohol, in containers holding 2 liters or less	16.9 cents/liter	A
22042920	Grape wine, other than sparkling, not over 14% vol. alcohol, in containers holding over 2 but not over 4 liters	8.4 cents/liter	A
22042940	Grape wine, other than sparkling, over 14% vol. alcohol, in containers holding over 2 but not over 4 liters	22.4 cents/liter	A
22042960	Grape wine, other than sparkling, not over 14% vol. alcohol, in containers holding over 4 liters	14 cents/liter	F
22042980	Grape wine, other than sparkling, over 14% vol. alcohol, in containers holding over 4 liters	22.4 cents/liter	F
22043000	Grape must, nesi, in fermentation or with fermentation arrested otherwise than by addition of alcohol	4.4 cents/liter + 31.4 cents/pf. liter	A
22051030	Vermouth in containers holding 2 liters or less	3.5 cents/liter	A
22051060	Wine of fresh grapes flavored with plants or aromatic substances, other than vermouth, in containers holding 2 liters or less	4.2 cents/liter	A
22059020	Vermouth in containers each holding over 2 liters but not over 4 liters	3.5 cents/liter	A
22059040	Vermouth in containers each holding over 4 liters	3.8 cents/liter	D
22059060	Wine of fresh grapes flavored with plants or aromatic substances, other than vermouth, in containers holding over 2 liters	4.2 cents/liter	A
22060015	Cider, fermented, whether still or sparkling	0.4 cents/liter	A
22060030	Prune wine	3.1 cents/liter + 22.1 cents/pf. liter on ethyl alcohol content	A
22060045	Rice wine or sake	3 cents/liter	A
22060060	Effervescent wine, nesi	13.9 cents/liter	D

HTS 8	Description	Base Rate	Staging Category
22060090	Fermented beverages (other than grape wine, beer, cider, prune wine, sake, vermouth, or other effervescent wines)	4.2 cents/liter	A
22071030	Undenatured ethyl alcohol of 80 percent vol. alcohol or higher, for beverage purposes	18.9 cents/pf. liter	D
22071060	Undenatured ethyl alcohol of 80 percent vol. alcohol or higher, for nonbeverage purposes	2.5%	A
22072000	Ethyl alcohol and other spirits, denatured, of any strength	1.9%	A
22082010	Pisco and singani	Free	K
22082020	Grape brandy, excluding pisco and singani, in containers not over 4 liters, not over $2.38/liter	Free	K
22082030	Grape brandy, excluding pisco and singani, in containers not over 4 liters, valued over $2.38 to $3.43/liter	Free	K
22082040	Grape brandy, excluding pisco and singani, in containers not over 4 liters, valued over $3.43/liter	Free	K
22082050	Grape brandy, excluding pisco and singani, in containers over 4 liters, not over $2.38/liter	Free	K
22082060	Grape brandy, excluding pisco and singani, in containers over 4 liters, over $2.38/liter	Free	K
22083030	Irish and Scotch whiskies	Free	K
22083060	Whiskies, other than Irish and Scotch whiskies	Free	K
22084020	Rum and tafia, in containers each holding not over 4 liters, valued not over $3/proof liter	23.7 cents/pf. liter	F
22084040	Rum and tafia, in containers each holding not over 4 liters, valued over $3/proof liter	Free	K
22084060	Rum and tafia, in containers each holding over 4 liters, valued not over $0.69/proof liter	23.7 cents/pf. liter	D
22084080	Rum and tafia, in containers each holding over 4 liters, valued over $0.69/proof liter	Free	K
22085000	Gin and Geneve	Free	K
22086010	Vodka, in containers each holding not over 4 liters, valued not over $2.05/liter	Free	K
22086020	Vodka, in containers each holding not over 4 liters, valued over $2.05/liter	Free	K
22086050	Vodka, in containers each holding over 4 liters	Free	K
22087000	Liqueurs and cordials	Free	K
22089001	Aquavit	Free	K
22089005	Bitters, not fit for use as beverages	Free	K
22089010	Bitters, fit for use as beverages	Free	K
22089012	Slivovitz brandy, valued not over $3.43/liter, in containers each holding not over 4 liters	Free	K
22089014	Slivovitz brandy, valued not over $3.43/liter, in containers each holding over 4 liters	Free	K
22089015	Slivovitz brandy, valued over $3.43/liter	Free	K
22089020	Brandy, except slivovitz, in containers each holding not over 4 liters, valued not over $2.38/liter	Free	K
22089025	Brandy, except grape brandy and slivovitz, in containers each holding not over 4 liters, valued over $2.38 but not over $3.43/liter	Free	K
22089030	Brandy, except grape brandy and slivovitz, in containers each holding not over 4 liters, valued over $3.43/liter	Free	K
22089035	Brandy, except grape brandy and slivovitz, in containers each holding over 4 liters, valued not over $2.38/liter	Free	K
22089040	Brandy, except grape brandy and slivovitz, in containers each holding over 4 liters, valued over $2.38/liter	Free	K
22089046	Kirschwasser and ratafia	Free	K
22089050	Tequila, in containers each holding not over 4 liters	Free	K
22089055	Tequila, in containers each holding over 4 liters	Free	K
22089071	Imitations of brandy and other spirituous beverages containing alcohol	Free	K
22089072	Mescal in containers each holding not over 4 liters	Free	K
22089075	Spirits nesi, fit for use as beverages or for beverage purposes	Free	K
22089080	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol., nesi	21.1 cents/pf. liter	A
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	0.5 cents/pf. liter	A
23011000	Flours, meals, and pellets, of meat or meat offal unfit for human consumption; greaves (cracklings)	Free	K
23012000	Flours, meals, and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Free	K
23021000	Bran, sharps (middlings) and other residues, derived from the sifting, milling or other working of corn (maize)	Free	K
23022000	Bran, sharps (middlings) and other residues, derived from the sifting, milling or other working of rice	Free	K
23023000	Bran, sharps (middlings) and other residues, derived from the sifting, milling or other working of wheat	Free	K
23024000	Bran, sharps (middlings) and other residues, derived from the sifting, milling or other working of cereals, excluding corn, rice and wheat	Free	K
23025000	Bran, sharps (middlings) and other residues, derived from the sifting, milling or other working of leguminous plants	1.4%	A
23031000	Residues of starch manufacture and similar residues	1.4%	A
23032000	Beet-pulp, bagasse and other waste of sugar manufacture	Free	K
23033000	Brewing or distilling dregs and waste	Free	K
23040000	Oilcake and other solid residues, resulting from the extraction of soybean oil	0.45 cents/kg	A
23050000	Oilcake and other solid residues, resulting from the extraction of peanut (ground-nut) oil	0.32 cents/kg	A
23061000	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of cotton seeds	0.56 cents/kg	A

HTS 8	Description	Base Rate	Staging Category
23062000	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of linseed	0.12 cents/kg	A
23063000	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of sunflower seeds	0.45 cents/kg	D
23064100	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of low erucic acid rape or colza seeds	0.17 cents/kg	A
23064900	Oilcake and other solid residues, resulting from the extraction of vegetable fats/oils, of rape or colza seeds (other than low erucic acid)	0.17 cents/kg	A
23065000	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of coconut or copra	0.45 cents/kg	A
23066000	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of palm nuts or kernels	0.32 cents/kg	A
23067000	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of corn (maize) germ	0.32 cents/kg	A
23069000	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, nesi	0.32 cents/kg	A
23070000	Wine lees; argol	Free	K
23080010	Acorns and horse-chestnuts, of a kind used in animal feeding, not elsewhere specified or included	1.4%	A
23080093	Screenings, scalpings, chaff or scourings, ground or not ground of flaxseed (linseed), of a kind used in animal feeding, nesoi	Free	K
23080095	Dehydrated marigolds, of a kind used in animal feeding, not elsewhere specified or included	1.9%	A
23080098	Vegetable materials and vegetable waste, vegetable residues and byproducts, of a kind used in animal feeding, nesoi	1.4%	A
23091000	Dog or cat food, put up for retail sale	Free	K
23099010	Mixed feed or mixed feed ingredients used in animal feeding	Free	K
23099022	Animal feeds w/milk or milk derivatives, o/10% by wt of milk solids, subject to gen. note 15 of the HTS	7.5%	D
23099024	Animal feeds w/milk or milk derivatives, o/10% by wt of milk solids, subject to add note 2 to Ch. 23, not GN15	7.5%	D
23099028	Animal feeds w/milk or milk derivatives, o/10% by wt of milk solids, not subject to gen note 15 or add note 2 to Ch. 23	80.4 cents/kg + 6.4%	G
23099042	Animal feeds w/milk or milk derivatives, n/o 10% by wt of milk solids, subject to gen. note 15 of the HTS	7.5%	D
23099044	Animal feeds w/milk or milk derivatives, n/o 10% by wt of milk solids, subject to add note 2 to Ch. 23, not GN15	7.5%	D
23099048	Animal feeds w/milk or milk derivatives, n/o 10% by wt of milk solids, not subject to gen note 15 or add note 2 to Ch. 23	80.4 cents/kg + 6.4%	G
23099060	Animal feeds containing egg, other than mixed feeds or mixed feed ingredients, not containing milk or milk derivatives	1.9%	A
23099070	Other preps nes with a basis of vitamin B12, for supplementing animal in animal feeding, not cont milk or egg prods	1.4%	A
23099095	Other preps nes of a kind used in animal feeding, not cont milk or egg prods	1.4%	A
24011021	Wrapper tobacco, not stemmed/stripped	Free	K
24011029	Tobacco (o/t wrapper tobacco), cont ov 35% wrapper tobacco, not stemmed/stripped	Free	K
24011044	Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, oriental or turkish type, cigarette leaf	Free	K
24011048	Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, oriental or turkish type, other than cigarette leaf	Free	K
24011053	Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, cigar binder and filler	Free	K
24011061	Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, flue-cured burley etc, not for cigarettes	23.9 cents/kg	D
24011063	Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, flue-cured burley, etc., described in addl US note 5 to chap 24	23.9 cents/kg	G
24011065	Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, flue-cured burley, etc., other nesi	350%	G
24011095	Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, not flue-cured burley, etc., other nesi	32.7 cents/kg	G
24012005	Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together, partly or wholly stemmed, not threshed	$5.48/kg	B
24012014	Wrapper tobacco, partly or wholly stemmed (stripped), not threshed or similarly processed	Free	K
24012018	Tobacco containing over 35% wrapper tobacco, partly or wholly stemmed (stripped), not threshed or similarly processed	Free	K
24012023	Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly processed, not or n/over 35% wrapper, oriental or turkish, cigarette lea	Free	K
24012026	Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly processed, not or n/over 35% wrapper, not cigarette leaf	Free	K
24012029	Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly processed, not or n/over 35% wrapper, cigar binder and filler	Free	K
24012031	Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly proc., not or n/over 35% wrapper, flue-cured burley etc, not for cigaret	40.9 cents/kg	F
24012033	Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly proc., not or n/over 35% wrapper, des. in addl US note 5 to ch. 24	40.9 cents/kg	G
24012035	Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly proc., not or n/over 35% wrapper, flue-cured burley etc, other nesi	350%	G
24012057	Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly proc., not or n/over 35% wrapper, not flue-cured burley etc., other nesi	39.7 cents/kg	F
24012060	Tobacco, partly or wholly stemmed (stripped), threshed or similarly processed, from cigar leaf	Free	K

HTS 8	Description	Base Rate	Staging Category
24012075	Tobacco, partly or wholly stemmed/stripped, threshed or similarly processed, not from cigar leaf , oriental or turkish	Free	K
24012083	Tobacco, partly or wholly stemmed/stripped, threshed or similarly processed, not from cigar leaf , not oriental or turkish, not for cigarett	37.5 cents/kg	F
24012085	Tobacco, partly or wholly stemmed/stripped, threshed or similarly processed, not from cigar leaf , described in addl US note 5 to chap 24	37.5 cents/kg	G
24012087	Tobacco, partly or wholly stemmed/stripped, threshed or similarly processed, not from cigar leaf , not oriental or turkish, other nesi	350%	G
24013003	Tobacco refuse, tobacco stems, not cut, ground or pulverized	Free	K
24013006	Tobacco refuse, from cigar leaf, tobacco stems, cut, ground or pulverized	Free	K
24013009	Tobacco refuse, from cigar leaf, other than tobacco stems	Free	K
24013013	Tobacco refuse, from oriental or turkish type, tobacco stems, not cut, ground or pulverized	Free	K
24013016	Tobacco refuse, from oriental or turkish type, tobacco stems, cut, ground or pulverized	Free	K
24013019	Tobacco refuse, from oriental or turkish type, other than tobacco stems	Free	K
24013023	Tobacco refuse, from other tobacco, other than for cigarettes, tobacco stems, not cut, ground or pulverized	Free	K
24013025	Tobacco refuse, from other tobacco, other than for cigarettes, tobacco stems, cut, ground or pulverized	97 cents/kg	A
24013027	Tobacco refuse, from other tobacco, other than for cigarettes,tother than tobacco stems	28.4 cents/kg	F
24013033	Tobacco refuse, from other tobacco, for cigarettes, described in addl US note 5 to chap 24, tobacco stems, not cut, ground or pulverized	Free	K
24013035	Tobacco refuse, from other tobacco, for cigarettes, described in addl US note 5 to chap 24, tobacco stems, cut, ground or pulverized	97 cents/kg	G
24013037	Tobacco refuse, from other tobacco, for cigarettes, described in addl US note 5 to chap 24, not tobacco stems	28.4 cents/kg	G
24013070	Tobacco refuse, from other tobacco, for cigarettes, other nesi	350%	G
24021030	Cigars, cheroots and cigarillos containing tobacco, each valued less than 15 cents	$1.89/kg + 4.7%	F
24021060	Cigars, cheroots and cigarillos containing tobacco, each valued 15 cents or over but less than 23 cents	57 cents/kg + 1.4%	A
24021080	Cigars, cheroots and cigarillos containing tobacco, each valued 23 cents or over	57 cents/kg + 1.4%	A
24022010	Cigarettes containing tobacco and clove	41.7 cents/kg + 0.9%	A
24022080	Cigarettes containing tobacco but not containing clove, paper-wrapped	$1.05/kg + 2.3%	F
24022090	Cigarettes containing tobacco, nesi	$1.50/kg + 3.2%	D
24029000	Cigars, cheroots and cigarillos and cigarettes of tobacco substitutes	$1.05/kg + 2.3%	A
24031020	Smoking tobacco, whether or not containing tobacco substitutes, prepared for marketing directly to consumer as packaged	32.8 cents/kg	A
24031030	Smoking tobacco, whether or not containing tobacco substitutes, other, to be used in products other than cigarettes	32.8 cents/kg	D
24031060	Smoking tobacco, whether or not containing tobacco substitutes, other, to be used in cigarettes, described in addl US note 5 to chap 24	32.8 cents/kg	G
24031090	Smoking tobacco, whether or not containing tobacco substitutes, other, to be used in cigarettes, other nesi	350%	G
24039120	"Homogenized" or "reconstituted" tobacco suitable for use as wrapper tobacco	62 cents/kg	F
24039143	"Homogenized" or "reconstituted" tobacco, not suitable for use as wrapper tobacco, to be used in products other than cigarettes	19.9 cents/kg	D
24039145	"Homogenized" or "reconstituted" tobacco, not suitable for use as wrapper tobacco, to be used in cigarettes, des. in addl US note 5 to chap	19.9 cents/kg	G
24039147	"Homogenized" or "reconstituted" tobacco, not suitable for use as wrapper tobacco, to be used in cigarettes, other nesi	350%	G
24039920	Other manufactured tobacco, tobacco substitutes, tobacco extracts or essences, prepared for marketing directly to consumer as packaged	24.7 cents/kg	A
24039930	Other manufactured tobacco, tobacco substitutes, tobacco extracts or essences, other, to be used in products other than cigarettes	24.7 cents/kg	A
24039960	Other manufactured tobacco, tobacco substitutes, tobacco extracts or essences, to be used in cigarettes, described in addl US note 5 to chap	24.7 cents/kg	G
24039990	Other manufactured tobacco, tobacco substitutes, tobacco extracts or essences, other, to be used in cigarettes, other nesi	350%	G
25010000	Salt & pure sodium chloride, whether or not in aqueous solution or cont. added anticaking or free-flowing agents; sea water	Free	K
25020000	Iron pyrites, unroasted	Free	K
25030000	Sulfur of all kinds, other than sublimed, precipitated and colloidal sulfur	Free	K
25041010	Natural graphite, crystalline flake (not including flake dust)	Free	K
25041050	Natural graphite in powder or flakes (other than crystalline flake)	Free	K
25049000	Natural graphite, other than in powder or in flakes	Free	K
25051010	Natural silica and quartz sands, containing by weight 95% or more of silica and not more than 0.6% of oxide of iron	Free	K
25051050	Natural silica and quartz sands, nesoi	Free	K
25059000	Natural sands, other than silica or quartz sands and other than metal-bearing sands of chapter 26	Free	K
25061000	Quartz (other than natural sands)	Free	K
25062100	Quartzite, crude or roughly trimmed	Free	K
25062900	Quartzite, cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	K
25070000	Kaolin and other kaolinic clays, whether or not calcined	Free	K
25081000	Bentonite clay, whether or not calcined	Free	K

HTS 8	Description	Base Rate	Staging Category
25082000	Decolorizing earths and fuller's earth, whether or not calcined	Free	K
25083000	Fire-clay, whether or not calcined	Free	K
25084000	Clays, (not including expanded clays of heading 6806), nesoi, whether or not calcined	Free	K
25085000	Andalusite, kyanite and sillimanite, whether or not calcined	Free	K
25086000	Mullite	Free	K
25087000	Chamotte or dinas earths	Free	K
25090010	Chalk, crude	Free	K
25090020	Chalk, other than crude	Free	K
25101000	Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk, unground	Free	K
25102000	Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk, ground	Free	K
25111010	Natural barium sulfate (barytes), ground	Free	K
25111050	Natural barium sulfate (barytes), not ground	$1.25/t	A
25112000	Natural barium carbonate (witherite), whether or not calcined	Free	K
25120000	Siliceous fossil meals and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	Free	K
25131100	Pumice, crude or in irregular pieces, including crushed	Free	K
25131900	Pumice, other than crude, crushed or in irregular pieces	Free	K
25132010	Emery; natural corundum, nat. garnet and other nat. abrasives, whether or not heat-treated, all the foregoing crude or in irregular pieces	Free	K
25132090	Emery; natural corundum, nat. garnet and other nat. abrasives, whether or not heat-treated, all the foregoin not crude or irregular pieces	Free	K
25140000	Slate, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (including square) shape	Free	K
25151100	Marble and travertine, crude or roughly trimmed	Free	K
25151210	Marble, merely cut into blocks or slabs of a rectangular (including square) shape	Free	K
25151220	Travertine, merely cut into blocks or slabs of a rectangular (including square) shape	3%	A
25152000	Calcareous monument.or build.stone (o/than marble/traver.) of spec. gravity >=2.5 & alabaster, crude, rough, trimmed or cut blocks or slabs	3%	A
25161100	Granite, crude or roughly trimmed	Free	K
25161200	Granite, merely cut into blocks or slabs of a rectangular (including square) shape	2.8%	A
25162100	Sandstone, crude or roughly trimmed	Free	K
25162200	Sandstone, merely cut into blocks or slabs of a rectangular (including square) shape	3%	A
25169000	Porphyry, basalt and other monument. or build. stone (except granite/sandstone), crude or roughly trimmed or cut into rect. blocks/slabs	3%	A
25171000	Pebbles, gravel, broken or crushed stones, for concrete aggregates, road metalling, ballast, shingle or flint, whether o/not heat-treated	Free	K
25172000	Macadam of slag, dross or similar industrial waste, whether or not incorporating pebbles, gravel, etc.	Free	K
25173000	Tarred macadam	Free	K
25174100	Granules, chippings and powder of marble, whether or not heat-treated	Free	K
25174900	Granules, chippings and powder, of travertine/calcareous monument. or build.stone (except marble)/granite/porphyry/basalt/sandstone etc.	Free	K
25181000	Dolomite, not calcined, whether or not or roughly trimmed or merely cut into blocks or slabs of a rectangular (including square) shape	Free	K
25182000	Dolomite, calcined, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (including square) shape	3%	A
25183000	Agglomerated dolomite (including tarred dolomite)	Free	K
25191000	Natural magnesium carbonate (magnesite)	Free	K
25199010	Fused magnesia; dead-burned (sintered) magnesia, whether or not cont. small quant. of other oxides added before sintering	Free	K
25199020	Caustic calcined magnesite	Free	K
25199050	Magnesium oxide, nesi, whether or not pure	Free	K
25201000	Gypsum; anhydrite	Free	K
25202000	Plasters (of calcined gypsum or calcium sulfate), whether or not colored, with or without small quantities of accelerators or retarders	Free	K
25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	Free	K
25221000	Quicklime (other than calcium oxide and hydroxide of heading 2825)	Free	K
25222000	Slaked lime (other than calcium oxide and hydroxide of heading 2825)	Free	K
25223000	Hydraulic lime (other than calcium oxide and hydroxide of heading 2825)	Free	K
25231000	Clinkers of portland, aluminous, slag, supersulfate and similar hydraulic cements	Free	K
25232100	Portland cement (white cement), whether or not artificially colored	Free	K
25232900	Portland cement (other than white cement), whether or not colored	Free	K
25233000	Aluminous cement, whether or not colored	Free	K
25239000	Slag cement, supersulfate cement and other hydraulic cements, nesoi, whether or not colored	Free	K
25240000	Asbestos	Free	K
25251000	Mica, crude or rifted into sheets or splittings	Free	K
25252000	Mica, powder	Free	K
25253000	Mica, waste	Free	K
25261000	Steatite, natural n/crushed or powdered, whether or not roughly trimmed or cut into rect. blocks or slabs; talc n/crushed or powdered	Free	K
25262000	Steatite, natural; talc, the foregoing crushed or powdered	Free	K
25281000	Sodium borates, natural, and concentrates thereof (whether or not calcined), but not incl. borates separated from nat. brine	Free	K
25289000	Borates (except sodium borates), natural and conc., but n/incl. borates from nat. brine; nat. boric acid w/not over 85% H3B03 by dry weight	Free	K
25291000	Feldspar	Free	K

HTS 8	Description	Base Rate	Staging Category
25292100	Fluorspar, containing by weight 97 percent or less of calcium fluoride	Free	K
25292200	Fluorspar, containing by weight more than 97 percent of calcium fluoride	Free	K
25293000	Leucite; nepheline and nepheline syenite	Free	K
25301000	Vermiculite, perlite and chlorites, unexpanded	Free	K
25302010	Kieserite	Free	K
25302020	Epsom salts (natural magnesium sulfates)	Free	K
25309010	Natural cryolite; natural chiolite	Free	K
25309020	Natural micaceous iron oxides	2.9%	A
25309080	Other mineral substances, not elsewhere specified or included	Free	K
26011100	Iron ores and concentrates (other than roasted iron pyrites), not agglomerated	Free	K
26011200	Iron ores and concentrates (other than roasted iron pyrites), agglomerated	Free	K
26012000	Roasted iron pyrites	Free	K
26020000	Manganese ores and concentrates including ferruginous manganese ores & concentrates with manganese content over 20% calculated on dry weight	Free	K
26030000	Copper ores and concentrates	1.7 cents/kg on lead content	A
26040000	Nickel ores and concentrates	Free	K
26050000	Cobalt ores and concentrates	Free	K
26060000	Aluminum ores and concentrates	Free	K
26070000	Lead ores and concentrates	1.1 cents/kg on lead content	A
26080000	Zinc ores and concentrates	Free	K
26090000	Tin ores and concentrates	Free	K
26100000	Chromium ores and concentrates	Free	K
26110030	Tungsten ores	Free	K
26110060	Tungsten concentrates	37.5 cents/kg on tungsten content	A
26121000	Uranium ores and concentrates	Free	K
26122000	Thorium ores and concentrates	Free	K
26131000	Molybdenum ores and concentrates, roasted	12.8 cents/kg on molybdenum content + 1.8%	A
26139000	Molybdenum ores and concentrates, not roasted	17.8 cents/kg on molybdenum content	A
26140030	Synthetic rutile	Free	K
26140060	Titanium ores and concentrates, other than synthetic rutile	Free	K
26151000	Zirconium ores and concentrates	Free	K
26159030	Synthetic tantalum-niobium concentrates	Free	K
26159060	Niobium, tantalum or vanadium ores and concentrates, nesoi	Free	K
26161000	Silver ores and concentrates	0.8 cents/kg on lead content	A
26169000	Precious metal (other than silver) ores and concentrates	1.7 cents/kg on lead content	A
26171000	Antimony ores and concentrates	Free	K
26179000	Metal ores and concentrates, nesoi	Free	K
26180000	Granulated slag (slag sand) from the manufacture of iron or steel	Free	K
26190030	Ferrous scale	Free	K
26190090	Slag, dross and other waste (except ferrous scale) from the manufacture of iron or steel	Free	K
26201100	Hard zinc spelter	Free	K
26201930	Zinc dross and skimmings (not from from the mfr. of iron or steel)	Free	K
26201960	Ash and residues (not from the mfr. of iron or steel), containing mainly zinc, other than hard zinc spelter/zinc dross & skimmings	0.7 cents/kg on copper content + 0.7 cents/kg on lead content	A
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges, containing mainly lead	Free	K
26202900	Ash and residues (other than from the manufacture of iron or steel), containing mainly lead, nesoi	Free	K
26203000	Ash and residues (not from the mfr. of iron or steel), containing mainly copper	Free	K
26204000	Ash and residues (not from the mfr. of iron or steel), containing mainly aluminum	Free	K
26206010	Ash/residues contain arsenic, mercury, thallium or their mixtures, kind used only for extraction of arsenic or manufacture of its compounds	5%	A
26206090	Ash/residue contain arsenic,mercury,thallium/their mixtures,kind used only for extraction of those metals or manufacture of their compounds	Free	K
26209100	Ash and residues (other than from the manufacture of iron or steel), containing antimony, beryllium, cadmium, chromium or their mixtures	Free	K
26209910	Ash and residues (other than from the manufacture of iron or steel), containing mainly vanadium	Free	K

HTS 8	Description	Base Rate	Staging Category
26209920	Ash and residues (other than from the manufacture of iron or steel), containing mainly tungsten	17.6 cents/kg on tungsten content + 3.8%	A
26209930	Materials (ash and residues) not provided for elsewhere in heading 2620 containing by weight over 10 percent nickel	Free	K
26209950	Slag (other than from the manufacture of iron or steel) contains over 40% titanium & if has over 2% Cu/Pb/Zn is not for recovery thereof	Free	K
26209975	Residues (not from mfr. of iron or steel) cont. metals/metal compounds nesoi, and n/adv. in value or cond. & if > 2% Cu/Pb/Zn n/for recovery	Free	K
26209985	Other ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds, nesoi	Free	K
26211000	Ash and residues from the incineraction of municipal waste	Free	K
26219000	Other slag and ash, including seaweed ash (kelp), not elsewhere specified or included	Free	K
27011100	Coal, anthracite, whether or not pulverized, but not agglomerated	Free	K
27011200	Coal, bituminous, whether or not pulverized, but not agglomerated	Free	K
27011900	Coal, other than anthracite or bituminous, whether or not pulverized, but not agglomerated	Free	K
27012000	Coal, briquettes, ovoids and similar solid fuels manufactured from coal	Free	K
27021000	Lignite (excluding jet), whether or not pulverized, but not agglomerated	Free	K
27022000	Lignite (excluding jet), agglomerated	Free	K
27030000	Peat (including peat litter), whether or not agglomerated	Free	K
27040000	Coke and semicoke of coal, lignite or peat, whether or not agglomerated; retort carbon	Free	K
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases or other gaseous hydrocarbons	Free	K
27060000	Tars (including reconstituted tars), distill. from coal, lignite or peat, and other mineral tars, whether dehydrated or partially distilled	Free	K
27071000	Benzene, from distillation of hi-temp coal tar or in which wt. of aromatic components o/wt. of nonaromatic components	Free	K
27072000	Toluene, from distillation of hi-temp coal tar or in which wt. of aromatic components o/wt. of nonaromatic components	Free	K
27073000	Xylenes, from distillation of hi-temp coal tar or in which wt. of aromatic components o/wt. of nonaromatic components	Free	K
27074000	Naphthalene, from distillation of hi-temp coal tar or in which wt. of aromatic components o/wt. of nonaromatic components	Free	K
27075000	Aromatichydrocarbon mix.(from dist.ofhi-temp coaltar or wt.of aromatic > nonaromatic),65%+ by vol.(incl.losses) dist. at 250 C/ASTM D 86	Free	K
27076005	Phenols > 50% by wt hydroxybenzene	2.9 cents/kg + 12.5%	A
27076010	Metacresol/orthocresol/paracresol/metaparacresol (from dist.of hi-temp coal tar or wt. of aromatic > nonaromatic), w/purity of 75%+ by wt.	0.9 cents/kg + 3%	A
27076090	Phenols, nesoi	Free	K
27079100	Creosote oils, from dist.of hi-temp coal tar or wt. of aromatic exceeds nonaromatic	Free	K
27079910	Light oil, from dist.of hi-temp coal tar or wt. of aromatic exceeds nonaromatic	Free	K
27079920	Picolines, from dist.of hi-temp coal tar or wt. of aromatic exceeds nonaromatic	Free	K
27079940	Carbazole, from dist.of hi-temp coal tar or wt. of aromatic exceeds nonaromatic, w/purity of 65% or more by wt.	0.9 cents/kg + 3%	A
27079950	Other products of hi-temp coal tar distillation and like products in which aromatic constituents exceed nonaromatic constituents, nesi	Free	K
27081000	Pitch, obtained from coal tar or other mineral tars	Free	K
27082000	Pitch coke, obtained from coal tar or other mineral tars	Free	K
27090010	Petroleum oils and oils from bituminous minerals, crude, testing under 25 degrees A.P.I.	5.25 cents/bbl	A
27090020	Petroleum oils and oils from bituminous minerals, crude, testing 25 degrees A.P.I. or more	10.5 cents/bbl	A
27101115	Light oil motor fuel from petroleum oils and bituminous minerals (o/than crude) or preps. 70%+ by wt. from petroleum oils	52.5 cents/bbl	A
27101118	Light oil motor fuel blending stock from petroleum oils & bituminous minerals (o/than crude) or prep 70%+ by wt. from petroleum oils	52.5 cents/bbl	A
27101125	Naphthas (exc. motor fuel/mtr fuel blend. stock) fr petroleum oils & bitumin minerals (o/than crude) or preps 70%+ by wt. fr petroleum oils	10.5 cents/bbl	A
27101145	Light oil mixt. of hydrocarbons fr petro oils & bitum min(o/than crude) or prep 70%+ wt. fr petro oils, nesoi,n/o 50% any single hydrocarbon	10.5 cents/bbl	A
27101190	Light oils and preparations from petroleum oils & oils from bituminous min. or preps 70%+ by wt. from petro. oils or bitum. min., nesoi	7%	A
27101905	Distillate and residual fuel oil (including blends) derived from petroleum or oils from bituminous minerals, testing under 25 degrees A.P.I.	5.25 cents/bbl	A
27101910	Distillate and residual fuel oil (including blends) derived from petroleum oils or oil of bituminous minerals, testing 25 degree A.P.I. or >	10.5 cents/bbl	A
27101915	Kerosene-type jet fuel from petroleum oils and oils of bitumin minerals (o/than crude) or preps. 70%+ by wt. from petroleum oils	52.5 cents/bbl	A
27101921	Kerosene motor fuel (not jet) from petro oils and bitumin minerals (o/than crude) or preps. 70%+ by wt. from petroleum oils	52.5 cents/bbl	A
27101922	kerosene motor fuel blending stock (not jet), from petro oils and bitumin. minerals (o/than crude) or preps. 70%+ by wt. from petro oils	52.5 cents/bbl	A
27101923	Kerosene (ex. motor fuel/mtr fuel blend stock/jet), fr petro oils and bitumin. minerals (o/than crude) or preps. 70%+ by wt. fr petro oils	10.5 cents/bbl	A
27101930	Lubricating oils, w/or w/o additives, fr. petro oils and bitumin minerals (o/than crude) or preps. 70%+ by wt. fr. petro oils	84 cents/bbl	A

HTS 8	Description	Base Rate	Staging Category
27101935	Lubricating greases from petro oil/bitum min/70%+ by wt. fr. petro. oils but n/o 10% by wt. of fatty acid salts animal/vegetable origin	5.8%	A
27101940	Lubricating greases from petro oil/bitum min/70%+ by wt. fr. petro. oils but over 10% by wt. of fatty acid salts animal/vegetable origin	1.3 cents/kg + 5.7%	A
27101945	Mixture of hydrocarbons from petro oils & bitum. min. or preps.70%+ by wt. fr. petro. oils, nesoi, n/o 50% any single hydrocarbon	10.5 cents/bbl	A
27101990	Petroleum oils & oils from bituminous minerals or preps nesoi 70%+ by wt. from petroleum oils or bitum. min., not waste, nesoi	7%	A
27109100	Waste oils from petro oils/bitum minerals/preps 70%+ by wt. fr. petro oils/bitum minerals containing PCBs, PCTs or PBBs	10.5 cents/bbl	A
27109905	Wastes of distillate and residual fuel oil (including blends) derived from petroleum oil/bituminous minerals, testing under 25 degree A.P.I.	5.25 cents/bbl	A
27109910	Wastes of distillate and residual fuel oil (including blends) derived from petroleum oil/bituminous minerals, testing 25 degrees A.P.I. or >	10.5 cents/bbl	A
27109916	Waste motor fuel or motor fuel blending stock from petro oils and bitumin. minerals (o/than crude) or preps. 70%+ by wt. from petro oils	52.5 cents/bbl	A
27109921	Waste kerosene or naphthas from petro oils and bitumin minerals (o/than crude) or preps. 70%+ by wt. From petro oils/bitumin minerals	10.5 cents/bbl	A
27109931	Waste lubricating oils, w/or w/o additives, from petro oils and bitumin minerals (o/than crude) or preps. 70%+ by wt. from petro oils	84 cents/bbl	A
27109932	Waste lubricating greases from petro oil/bitum min/70%+ by wt. fr petro oils but n/o 10% by wt. of fatty acid salts animal/vegetable origin	5.8%	A
27109939	Waste lubricating greases from petro oil/bitum min/70%+ by wt. fr petro oils but over 10% by wt. of fatty acid salts animal/vegetable origin	1.3 cents/kg + 5.7%	A
27109945	Waste mixtures of hydrocarbons from petro oils & bitum. min. or preps.70%+ by wt. fr. petro oils, nesoi, n/o 50% any single hydrocarbon	10.5 cents/bbl	A
27109990	Waste petroleum oils & oils from bitum. min. or preps nesoi 70%+ by wt. from petro. oils or bitum. min., nesoi	7%	A
27111100	Natural gas, liquefied	Free	K
27111200	Propane, liquefied	Free	K
27111300	Butanes, liquefied	Free	K
27111400	Ethylene, propylene, butylene and butadiene, liquefied	Free	K
27111900	Liquefied petroleum gases and other gaseous hydrocarbons, nesoi	Free	K
27112100	Natural gas, in gaseous state	Free	K
27112900	Petroleum gases and other gaseous hydrocarbons, except natural gas	Free	K
27121000	Petroleum jelly	Free	K
27122000	Paraffin wax (whether or not colored), obtained by synthesis or other process and less than 0.75% oil by wt.	Free	K
27129010	Montan wax (whether or not colored), obtained by synthesis or other process	Free	K
27129020	Mineral waxes (i.e.,paraffin w/0.75%+ oil, microcrystall. wax, slack lignite & peat waxes, ozokerite), obtained by synthesis	Free	K
27131100	Coke, petroleum, not calcined	Free	K
27131200	Coke, petroleum coke, calcined	Free	K
27132000	Petroleum bitumen	Free	K
27139000	Residues (except petroleum coke or petroleum bitumen) of petroleum oils or of oils obtained from bituminous materials	Free	K
27141000	Bituminous or oil shale and tar sands	Free	K
27149000	Bitumen and asphalt, natural; asphaltites and asphaltic rocks	Free	K
27150000	Bituminous mixtures based on natural asphalt, natural bitumen, petroleum bitumen, mineral tar or mineral tar pitch	Free	K
27160000	Electrical energy	Free	K
28011000	Chlorine	Free	K
28012000	Iodine	Free	K
28013010	Fluorine	3.7%	A
28013020	Bromine	5.5%	A
28020000	Sulfur, sublimed or precipitated; colloidal sulfur	Free	K
28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	Free	K
28041000	Hydrogen	3.7%	A
28042100	Argon	3.7%	A
28042900	Rare gases, other than argon	3.7%	A
28043000	Nitrogen	3.7%	A
28044000	Oxygen	3.7%	A
28045000	Boron; tellurium	Free	K
28046100	Silicon containing by weight not less than 99.99 percent of silicon	Free	K
28046910	Silicon, containing by weight less than 99.99 percent but not less than 99 percent of silicon	5.3%	A
28046950	Silicon, containing by weight less than 99 percent of silicon	5.5%	A
28047000	Phosphorus	Free	K
28048000	Arsenic	Free	K
28049000	Selenium	Free	K
28051100	Sodium	5.3%	A
28051200	Calcium	3%	A
28051910	Strontium	3.7%	A
28051920	Barium	Free	K
28051990	Alkali metals, other than sodium	5.5%	A
28053000	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	5%	A
28054000	Mercury	1.7%	A
28061000	Hydrogen chloride (Hydrochloric acid)	Free	K
28062000	Chlorosulfuric acid	4.2%	A
28070000	Sulfuric acid; oleum	Free	K
28080000	Nitric acid; sulfonitric acids	Free	K
28091000	Diphosphorus pentoxide	Free	K
28092000	Phosphoric acid and polyphosphoric acids	Free	K

HTS 8	Description	Base Rate	Staging Category
28100000	Oxides of boron; boric acids	1.5%	A
28111100	Hydrogen fluoride (Hydrofluoric acid)	Free	K
28111910	Arsenic acid	2.3%	A
28111930	Hydrobromic acid	Free	K
28111960	Other inorganic acids	4.2%	A
28112100	Carbon dioxide	3.7%	A
28112210	Synthetic silica gel	3.7%	C
28112250	Silicon dioxide, other than synthetic silica gel	Free	K
28112300	Sulfur dioxide	4.2%	A
28112910	Arsenic trioxide	Free	K
28112920	Selenium dioxide	Free	K*
28112950	Other inorganic oxygen compounds of nonmetals, nesoi	3.7%	A
28121010	Phosphorus pentachloride	Free	K
28121050	Chlorides and chloride oxides other than phosphorus pentachloride	3.7%	A
28129000	Halides and halide oxides of nonmetals, excluding chlorides and chloride oxides	3.7%	A
28131000	Carbon disulfide	3.7%	A
28139010	Arsenic sulfides	Free	K
28139020	Phosphorus sulfides	Free	K
28139050	Sulfides of nonmetals, excluding carbon disulfide and sulfides of arsenic or phosphorus	3.7%	A
28141000	Anhydrous ammonia	Free	K
28142000	Ammonia in aqueous solution	Free	K
28151100	Sodium hydroxide (Caustic soda), solid	Free	K
28151200	Sodium hydroxide (Caustic soda), in aqueous solution (Soda lye or liquid soda)	Free	K
28152000	Potassium hydroxide (Caustic potash)	Free	K
28153000	Peroxides of sodium or potassium	3.7%	A
28161000	Hydroxide and peroxide of magnesium	3.1%	A
28164010	Oxides, hydroxides and peroxides of strontium	4.2%	A
28164020	Oxides, hydroxides and peroxides of barium	2%	A
28170000	Zinc oxide; zinc peroxide	Free	K
28181010	Artificial corundum, crude	Free	K
28181020	Artificial corundum, in grains, or ground, pulverized or refined	1.3%	A
28182000	Aluminum oxide, other than artificial corundum	Free	K
28183000	Aluminum hydroxide	Free	K
28191000	Chromium trioxide	3.7%	A
28199000	Chromium oxides and hydroxides, other than chromium trioxide	3.7%	A
28201000	Manganese dioxide	4.7%	A
28209000	Manganese oxides, other than manganese dioxide	4.7%	A
28211000	Iron oxides and hydroxides	3.7%	A
28212000	Earth colors containing 70 percent or more by weight of combined iron evaluated as Fe2O3	5.5%	A
28220000	Cobalt oxides and hydroxides; commercial cobalt oxides	0.1%	A
28230000	Titanium oxides	5.5%	A
28241000	Lead monoxide (Litharge, massicot)	3%	A
28242000	Red lead and orange lead	3.4%	A
28249010	Lead suboxide (Leady litharge)	5.5%	A
28249050	Lead oxides, nesoi	4.8%	A
28251000	Hydrazine and hydroxylamine and their inorganic salts	3.7%	A
28252000	Lithium oxide and hydroxide	3.7%	A
28253000	Vanadium oxides and hydroxides	5.5%	A
28254000	Nickel oxides and hydroxides	Free	K
28255010	Cupric oxide	4.3%	A
28255020	Cuprous oxide	5%	A
28255030	Copper hydroxides	3.9%	A
28256000	Germanium oxides and zirconium dioxide	3.7%	A
28257000	Molybdenum oxides and hydroxides	3.2%	A
28258000	Antimony oxides	Free	K
28259010	Beryllium oxide and hydroxide	3.7%	A
28259015	Niobium oxide	3.7%	A
28259020	Tin oxides	4.2%	A
28259030	Tungsten oxides	5.5%	A
28259045	Mercuric oxide	Free	K
28259075	Cadmium oxide	Free	K
28259090	Other inorganic bases; other metal oxides, hydroxides and peroxides, nesoi	3.7%	A
28261110	Ammonium fluoride	3.1%	A
28261150	Sodium fluoride	3.7%	A
28261200	Fluorides of aluminum	Free	K
28261900	Fluorides, other than of ammonium, sodium or aluminum	3.9%	A
28262000	Fluorosilicates of sodium or of potassium	4.1%	A
28263000	Sodium hexafluoroaluminate (Synthetic cryolite)	Free	K
28269000	Other complex fluorine salts, nesoi	3.1%	A
28271000	Ammonium chloride	2.9%	A
28272000	Calcium chloride	Free	K
28273100	Magnesium chloride	1.5%	A
28273200	Aluminum chloride	Free	K
28273300	Iron chlorides	3.7%	A
28273400	Cobalt chlorides	4.2%	A
28273500	Nickel chloride	3.7%	A
28273600	Zinc chloride	1.6%	A
28273910	Vanadium chlorides	5.5%	A
28273920	Mercury chlorides	5.1%	A
28273925	Tin chlorides	4.2%	A
28273930	Titanium chlorides	4.9%	A
28273940	Tungsten hexachloride	5.5%	A

HTS 8	Description	Base Rate	Staging Category
28273945	Barium chloride	4.2%	A
28273950	Chlorides, nesoi	3.7%	A
28274100	Chloride oxides and chloride hydroxides of copper	3.9%	A
28274910	Chloride oxides and chloride hydroxides of vanadium	5.5%	A
28274950	Chloride oxides and chloride hydroxides other than of copper or of vanadium	5.5%	A
28275100	Bromides of sodium or potassium	Free	K
28275925	Bromides or bromide oxides of ammonium, calcium, or zinc	Free	K
28275950	Bromides and bromide oxides, nesoi	3.6%	A
28276010	Iodide and iodide oxide of calcium or copper	Free	K
28276020	Iodide and iodide oxide of potassium	2.8%	A
28276050	Iodides and iodide oxides, other than of calcium, copper or potassium	4.2%	A
28281000	Commercial calcium hypochlorite and other calcium hypochlorites	2.4%	A
28289000	Hypochlorites, except of calcium; hypobromites; chlorites	3.7%	A
28291100	Sodium chlorate	Free	K
28291900	Chlorates, other than of sodium	3.3%	A
28299005	Potassium bromate	Free	K
28299025	Sodium bromate	Free	K
28299040	Perchlorates, perbromates, iodates, periodates; of potassium	3.1%	A
28299060	Perchlorates, perbromates, iodates, periodates, excluding potassium nesoi	3.7%	A
28301000	Sodium sulfides	3.7%	A
28302010	Zinc sulfide, luminescent grade, purity>= 99.99 % By wt	Free	K
28302020	Zinc sulfide excluding luminescent grade	2.8%	A
28303000	Cadmium sulfide	3.1%	A
28309000	Polysulfides; sulfides, other than those of sodium, zinc and cadmium	3%	A
28311010	Sodium formaldehyde sulfoxylate	Free	K
28311050	Dithionites and sulfoxylates of sodium	5.5%	A
28319000	Dithionites and sulfoxylates, other than those of sodium	5.5%	A
28321000	Sodium sulfites	1.5%	A
28322000	Sulfites, except sodium sulfites	3.1%	A
28323010	Sodium thiosulfate	1.5%	A
28323050	Thiosulfates, except sodium thiosulfate	3.1%	A
28331110	Disodium sulfate, crude (Salt cake)	Free	K
28331150	Disodium sulfate, other than crude	0.4%	A
28331900	Sodium sulfates, other than disodium sulfate	Free	K
28332100	Magnesium sulfate	3.7%	A
28332200	Aluminum sulfate	Free	K
28332300	Chromium sulfate	3.7%	A
28332400	Nickel sulfate	3.2%	A
28332500	Copper sulfate	1.4%	A
28332600	Zinc sulfate	1.6%	A
28332700	Barium sulfate	0.6%	A
28332910	Cobalt sulfate	1.4%	A
28332920	Iron sulfate	Free	K
28332930	Vanadium sulfate	5.5%	A
28332950	Other sulfates nesoi	3.7%	A
28333000	Alums	1.6%	A
28334020	Sodium peroxosulfates (sodium persulfates)	3.7%	A
28334060	Peroxosulfates (persulfates), nesoi	3.1%	A
28341010	Sodium nitrite	5.5%	A
28341050	Nitrites, other than of sodium	3.1%	A
28342100	Potassium nitrate	Free	K
28342905	Bismuth nitrate	5.5%	A
28342910	Calcium nitrate	Free	K
28342920	Strontium nitrate	4.2%	A
28342950	Nitrates, nesoi	3.5%	A
28351000	Phosphinates (hypophosphites) and phosphonates (phosphites)	3.1%	A
28352200	Mono- or disodium phosphates	1.4%	A
28352300	Trisodium phosphate	2.2%	A
28352400	Potassium phosphate	3.1%	A
28352500	Calcium hydrogenorthophosphate ("Dicalcium phosphate")	Free	K
28352600	Other phosphates of calcium, nesoi	Free	K
28352910	Aluminum phosphate	Free	K
28352920	Triammonium phosphate	1.5%	A
28352950	Phosphates, nesoi	4.1%	A
28353100	Sodium triphosphate (Sodium tripolyphosphate)	1.4%	A
28353910	Potassium polyphosphate	3.1%	A
28353950	Polyphosphates, other than sodium triphosphate and potassium polyphosphate	3.7%	A
28361000	Commercial ammonium carbonate, containing ammonium carbamate, and other ammonium carbonates	1.7%	A
28362000	Disodium carbonate	1.2%	A
28363000	Sodium hydrogencarbonate (Sodium bicarbonate)	Free	K
28364010	Dipotassium carbonate	1.9%	A
28364020	Potassium hydrogencarbonate (Potassium bicarbonate)	1.3%	A
28365000	Calcium carbonate	Free	K
28366000	Barium carbonate	2.3%	A
28367000	Lead carbonate	0.5%	A
28369100	Lithium carbonates	3.7%	A
28369200	Strontium carbonate	4.2%	A
28369910	Cobalt carbonates	4.2%	A
28369920	Bismuth carbonate	5.5%	A
28369950	Carbonates nesoi, and peroxocarbonates (percarbonates)	3.7%	A
28371100	Sodium cyanide	Free	K
28371900	Cyanides and cyanide oxides, except those of sodium	Free	K
28372010	Potassium ferricyanide	1.1%	A
28372050	Complex cyanides, excluding potassium ferricyanide	1.7%	A

HTS 8	Description	Base Rate	Staging Category
28380000	Fulminates, cyanates and thiocyanates	3.1%	A
28391100	Sodium metasilicates	1.1%	A
28391900	Sodium silicates except sodium metasilicates	1.1%	A
28392000	Potassium silicate	3.1%	A
28399000	Silicates and commercial alkali metal silicates, excluding those of sodium and potassium	3.1%	A
28401100	Anhydrous disodium tetraborate (refined borax)	0.3%	A
28401900	Disodium tetraborate (refined borax) except anhydrous	0.1%	A
28402000	Borates, other than disodium tetraborate (refined borax)	3.7%	A
28403000	Peroxoborates (perborates)	3.7%	A
28411000	Aluminates	3.1%	A
28412000	Chromates of zinc or of lead	3.7%	A
28413000	Sodium dichromate	2.4%	A
28415010	Potassium dichromate	1.5%	A
28415090	Chromates except of zinc or lead and dichromates except of sodium or potassium; peroxochromates	3.1%	A
28416100	Potassium permanganate	5%	A
28416900	Manganites, manganates and permanganates (except potassium permanganate)	5%	A
28417010	Ammonium molybdate	4.3%	A
28417050	Molybdates, other than of ammonium	3.7%	A
28418000	Tungstates (wolframates)	5.5%	A
28419010	Vanadates	5.5%	A
28419020	Ammonium perrhenate	3.1%	A
28419030	Potassium stannate	3.1%	A
28419050	Salts of oxometallic or peroxometallic acids nesoi	3.7%	A
28421000	Double or complex silicates	3.7%	A
28429000	Salts of inorganic acids or peroxoacids nesoi, excluding azides	3.3%	A
28431000	Colloidal precious metals	5.5%	A
28432100	Silver nitrate	3.7%	A
28432900	Silver compounds, other than silver nitrate	3.7%	A
28433000	Gold compounds	5%	A
28439000	Inorganic or organic compounds of precious metals, excluding those of silver and gold; amalgams of precious metals	3.7%	A
28441010	Natural uranium metal	5%	A
28441020	Natural uranium compounds	Free	K
28441050	Alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5%	A
28442000	Uranium enriched in U235 and plutonium and their compounds; alloys, dispersions, ceramic products and mixtures containing these products	Free	K
28443010	Thorium compounds	5.5%	A
28443020	Compounds of uranium depleted in U235	Free	K
28443050	Uranium depleted in U235, thorium; alloys, dispersions, ceramic products and mixtures of these products and their compounds	5%	A
28444000	Radioactive elements, isotopes, compounds nesoi; alloys, dispersions, ceramic products and mixtures of these products; radioactive residues	Free	K
28445000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	Free	K
28451000	Heavy water (Deuterium oxide)	Free	K
28459000	Isotopes not in heading 2844 and their compounds other than heavy water	Free	K
28461000	Cerium compounds	5.5%	A
28469020	Mixtures of rare-earth oxides or of rare-earth chlorides	Free	K
28469040	Yttrium materials and compounds containing by wt. >19% But < 85% yttrium oxide equivalent	Free	K
28469080	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium, or of mixtures of these metals, nesoi	3.7%	A
28470000	Hydrogen peroxide, whether or not solidified with urea	3.7%	A
28480010	Phosphide of copper (phosphor copper), containing more than 15 percent by weight of phosphorus	2.6%	A
28480090	Phosphides of metals or nonmetals, excluding ferrophosphorus and phosphor copper containing more than 15 percent by weight of phosphorus	Free	K
28491000	Calcium carbide	1.8%	A
28492010	Silicon carbide, crude	Free	K
28492020	Silicon carbide, in grains, or ground, pulverized or refined	0.5%	A
28499010	Boron carbide	3.7%	A
28499020	Chromium carbide	4.2%	A
28499030	Tungsten carbide	5.5%	A
28499050	Carbides, nesoi	3.7%	A
28500005	Hydride, nitride, azide, silicide and boride of calcium	Free	K
28500007	Hydride, nitride, azide, silicide and boride of titanium	4.9%	A
28500010	Hydride, nitride, azide, silicide and boride of tungsten	5.5%	A
28500020	Hydride, nitride, azide, silicide and boride of vanadium	5.5%	A
28500050	Hydrides, nitrides, azides, silicides and borides other than of calcium, titanium, tungsten or vanadium	3.7%	A
28510000	Inorganic compounds, nesoi; liquid air; compressed air; amalgams, other than of precious metals	2.8%	A
29011010	Ethane and butane	Free	K
29011030	n-Pentane and isopentane	Free	K
29011040	Saturated acyclic hydrocarbon (not ethane,butane,n-pentane or isopentane),derived in whole or part from petroleum,shale oil or natural gas	Free	K
29011050	Saturated acyclic hydrocarbon (not ethane,butane,n-pentane or isopentane),not derived in whole or part petroleum,shale oil or natural gas	Free	K
29012100	Ethylene	Free	K
29012200	Propene (Propylene)	Free	K
29012300	Butene (Butylene) and isomers thereof	Free	K
29012410	Buta-1,3-diene	Free	K
29012420	Isoprene, having a purity of 95 percent or more by weight	Free	K

HTS 8	Description	Base Rate	Staging Category
29012450	Isoprene less than 95 percent pure	Free	K
29012910	Unsaturated acyclic hydrocarbons, nesoi, derived in whole or in part from petroleum, shale oil or natural gas	Free	K
29012950	Unsaturated acyclic hydrocarbons, nesoi, not derived in whole or in part from petroleum, shale oil or natural gas	Free	K
29021100	Cyclohexane	Free	K
29021900	Cyclanic hydrocarbons (except cyclohexane), cyclenic hydrocarbons and cycloterpenes	Free	K
29022000	Benzene	Free	K
29023000	Toluene	Free	K
29024100	o-Xylene	Free	K
29024200	m-Xylene	Free	K
29024300	p-Xylene	Free	K
29024400	Mixed xylene isomers	Free	K
29025000	Styrene	Free	K
29026000	Ethylbenzene	Free	K
29027000	Cumene	Free	K
29029010	Pseudocumene	Free	K
29029020	Acenaphthene, chrysene, cymene, dimethylnaphthalenes, fluoranthene, fluorene, indene, mesitylene, and other specified cyclic hydrocarbons	Free	K
29029030	Alkylbenzenes and polyalkylbenzenes	Free	K
29029040	Anthracene and 1,4-di-(2-methylstyryl)benzene	Free	K
29029060	Biphenyl (diphenyl), in flakes	Free	K
29029090	Cyclic hydrocarbons, nesoi	Free	K
29031100	Chloromethane (Methyl chloride) & chloroethane (Ethyl chloride)	5.5%	A
29031200	Dichloromethane (Methylene chloride)	3.7%	A
29031300	Chloroform (Trichloromethane)	5.5%	A
29031400	Carbon tetrachloride	2.3%	A
29031500	1,2-Dichloroethane (Ethylene dichloride)	5.5%	D
29031905	1,2-Dichloropropane (Propylene dichloride) and dichlorobutanes	5.1%	A
29031910	Hexachloroethane and tetrachloroethane	3.7%	A
29031930	sec-Butyl chloride	Free	K
29031960	Saturated chlorinated derivatives of acyclic hydrocarbons, nesoi	5.5%	A
29032100	Vinyl chloride (Chloroethylene)	5.5%	D
29032200	Trichloroethylene	4.2%	A
29032300	Tetrachloroethylene (Perchloroethylene)	3.4%	A
29032900	Unsaturated chlorinated derivatives of acyclic hydrocarbons, nesoi	5.5%	A
29033005	Ethylene dibromide	5.4%	D
29033015	Acetylene tetrabromide; alkyl bromides; methylene dibromide; and vinyl bromide	Free	K
29033020	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons, nesoi	3.7%	D
29034100	Trichlorofluoromethane	3.7%	A
29034200	Dichlorodifluoromethane	3.7%	A
29034300	Trichlorotrifluoroethanes	3.7%	A
29034400	Dichlorotetrafluoroethanes and chloropentafluoroethane	3.7%	A
29034500	Other halogenated acyclic hydrocarbon derivatives perhalogenated only with fluorine and chlorine	3.7%	A
29034600	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	3.7%	A
29034700	Other perhalogenated acyclic hydrocarbon derivatives, nesoi	3.7%	A
29034910	Bromochloromethane	Free	K
29034990	Other halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, nesoi	3.7%	A
29035100	1,2,3,4,5,6-Hexachlorocyclohexane	5.5%	A
29035905	Dibromoethyldibromocyclohexane	Free	K
29035910	Halogenated pesticides derived in whole or in part from benzene or other aromatic hydrocarbon, nesoi	5.5%	A
29035915	Halogenated products derived in whole or in part from benzene or other aromatic hydrocarbon, described in additional U.S. note 3 to sec. VI	5.5%	A
29035920	Halogenated derivatives derived in whole or in part from benzene or other aromatic hydrocarbon, nesoi	5.5%	A
29035930	Chlorinated, but not otherwise halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons, nesoi	5.5%	A
29035940	1,3,5,7,9,11-Hexabromocyclododecane	3.7%	A
29035960	Tetrabromocyclooctane	Free	K
29035970	Other halogenated derivatives of cyclanic etc hydrocarbons not deriv from benzene or other aromatic hydrocarbons	3.7%	A
29036110	Chlorobenzene	5.5%	A
29036120	o-Dichlorobenzene	5.5%	A
29036130	p-Dichlorobenzene	5.5%	A
29036200	Hexachlorobenzene and DDT (1,1,1-Trichloro-2,2-bis(p-chlorophenyl)ethane)	5.5%	A
29036905	3-Bromo-alpha,alpha,alpha-trifluorotoluene; and other specified halogenated derivatives of aromatic hydrocarbons	5.5%	A
29036908	p-Chlorobenzotrifluoride; and 3,4-Dichlorobenzotrifluoride	5.5%	A
29036910	m-Dichlorobenzene; 1,1-dichloro-2,2-bis(p-ethylphenyl)ethane; and trichlorobenzenes	5.5%	A
29036915	Triphenylmethyl chloride	Free	K
29036920	Benzyl chloride (alpha-Chlorotoluene); benzotrichloride (alpha,alpha,alpha-trichlorotoluene)	5.5%	A
29036923	Pentabromoethylbenzene	Free	K
29036927	Tribromocumene	5.5%	A
29036930	Pesticides derived from halogenated derivatives of aromatic hydrocarbons	5.5%	A
29036980	Other halogenated derivatives of aromatic hydrocarbons, nesoi	5.5%	A
29041004	2-Anthracenesulfonic acid	5.5%	A

HTS 8	Description	Base Rate	Staging Category
29041008	Benzenesulfonyl chloride	5.5%	A
29041010	m-Benzenedisulfonic acid, sodium salt; 1,5-naphthalenedisulfonic acid; and p-toluenesulfonyl chloride	5.5%	A
29041015	Mixtures of 1,3,6-naphthalenetrisulfonic acid and 1,3,7-naphthalenetrisulfonic acid	5.5%	A
29041032	Aromatic derivatives of hydrocarbons containing only sulfo groups, their salts and ethyl esters, described in add. U.S. note 3 to sec. VI	5.5%	A
29041037	Aromatic derivatives of hydrocarbons containing only sulfo groups, their salts and ethyl esters, nesoi	5.5%	A
29041050	Nonaromatic derivatives of hydrocarbons containing only sulfo groups, their salts and ethyl esters, nesoi	4.2%	A
29042010	p-Nitrotoluene	5.5%	A
29042015	p-Nitro-o-xylene	5.5%	A
29042020	Trinitrotoluene	Free	K
29042030	5-tert-Butyl-2,4,6-trinitro-m-xylene (Musk xylol) and other artificial musks	5.5%	A
29042035	Nitrated benzene, nitrated toluene (except p-nitrotoluene) or nitrated naphthalene	5.5%	A
29042040	Aromatic derivatives of hydrocarbons containing only nitro or only nitroso groups, described in additional U.S. note 3 to section VI	5.5%	A
29042045	Aromatic derivatives of hydrocarbons containing only nitro or only nitroso groups, nesoi	5.5%	A
29042050	Nonaromatic derivatives of hydrocarbons containing only nitro or only nitroso groups, nesoi	5.5%	A
29049004	o- and p-Nitrochlorobenzenes	5.5%	A
29049008	m-Nitrochlorobenzene	5.5%	A
29049015	4-Chloro-3-nitro-alpha,alpha,alpha-trifluorotoluene; and other specified aromatic sulfonated, nitrated or nitrosated deriv. of hydrocar.	5.5%	A
29049020	Nitrotoluenesulfonic acids	5.5%	A
29049030	1-Bromo-2-nitrobenzene; 1-chloro-3,4-dinitrobenzene; 1,2-dichloro-4-nitrobenzene; and o-fluoronitrobenzene	5.5%	A
29049035	4,4'-Dinitrostilbene-2,2'-disulfonic acid	5.5%	A
29049040	Aromatic sulfonated, nitrated or nitrosated derivatives of hydrocarbons nesoi, described in additional U.S. note 3 to section VI	5.5%	A
29049047	Aromatic sulfonated, nitrated or nitrosated derivatives of hydrocarbons, nesoi	5.5%	A
29049050	Nonaromatic sulfonated, nitrated or nitrosated derivatives of hydrocarbons nesoi	3.7%	A
29051110	Methanol (Methyl alcohol) imported only for use in producing synthetic natural gas (SNG) or for direct use as a fuel	Free	K
29051120	Methanol (Methyl alcohol), other than imported only for use in producing synthetic natural gas (SNG) or for direct use as fuel	5.5%	A
29051200	Propan-1-ol (Propyl alcohol) and Propan-2-ol (isopropyl alcohol)	5.5%	D
29051300	Butan-1-ol (n-Butyl alcohol)	5.5%	D
29051410	tert-Butyl alcohol, having a purity of less than 99 percent by weight	Free	K
29051450	Butanols other than butan-1-ol and tert-butyl alcohol having a purity of less than 99 percent by weight	5.5%	A
29051500	Pentanol (Amyl alcohol) and isomers thereof	5.5%	A
29051600	Octanol (Octyl acohol) and isomers thereof	3.7%	D
29051700	Dodecan-1-ol (Lauryl alcohol); hexadecan-1-ol (Cetyl alcohol); octadecan-1-ol (Stearyl alcohol)	5%	A
29051900	Saturated monohydric alcohols, nesoi	3.7%	A
29052210	Geraniol	3%	A
29052220	Isophytol	3.7%	A
29052250	Acyclic terpene alcohols, other than geraniol and isophytol	4.8%	A
29052910	Allyl alcohol	5.5%	A
29052990	Unsaturated monohydric alcohols, other than allyl alcohol or acyclic terpene alcohols	3.7%	A
29053100	Ethylene glycol (Ethanediol)	5.5%	D
29053200	Propylene glycol (Propane-1,2-diol)	5.5%	D
29053910	Butylene glycol	5.5%	D
29053920	Neopentyl glycol	5.5%	D
29053960	Hexylene glycol	Free	K
29053990	Dihydric alcohols (diols), nesoi	5.5%	D
29054100	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (Trimethylolpropane)	3.7%	A
29054200	Pentaerythritol	3.7%	A
29054300	Mannitol	4.6%	A
29054400	D-glucitol (Sorbitol)	4.9%	A
29054500	Glycerol	0.5 cents/kg	A
29054910	Triols and tetrols	3.7%	C
29054920	Esters of glycerol formed with the acids of heading 2904	5.5%	C
29054930	Xylitol	Free	K
29054940	Polyhydric alcohols derived from sugars, nesoi	5.5%	C
29054950	Polyhydric alcohols, nesoi	5.5%	C
29055100	Ethchlorvynol (INN)	Free	K
29055910	Halogenated, sulfonated, nitrated or nitrosated derivatives of monohydric alcohols	5.5%	A
29055930	Dibromoneopentylglycol	Free	K
29055990	Halogenated, sulfonated, nitrated or nitrosated derivatives of acyclic alcohols, nesoi	5.5%	A
29061100	Menthol	2.1%	A
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.5%	A
29061310	Inositols	Free	K
29061350	Sterols	3.7%	A
29061400	Terpineols	5.5%	A
29061910	4,4'-Isopropylidenedicyclohexanol;and mixt. w/not less 90% stereoisomers of 2-isopropyl-5-methylcyclohexanol but n/o 30% any 1 stereoisomer	Free	K

HTS 8	Description	Base Rate	Staging Category
29061950	Other cyclanic, cyclenic or cycloterpenic alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives	5.5%	G
29062100	Benzyl alcohol	5.5%	A
29062910	Phenethyl alcohol	5.5%	A
29062920	Odoriferous or flavoring compounds of aromatic alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	5.5%	A
29062930	1,1-Bis(4-chlorophenyl)-2,2,2-trichloroethanol (Dicofol); and p-nitrobenzyl alcohol	Free	K
29062960	Other aromatic alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives	5.5%	A
29071100	Phenol (Hydroxybenzene) and its salts	5.5%	D
29071200	Cresols and their salts	4.2%	A
29071300	Octylphenol, nonylphenol and their isomers; salts thereof	5.5%	A
29071400	Xylenols and their salts	Free	K
29071510	alpha-Naphthol	5.5%	A
29071530	2-Naphthol	Free	K
29071560	Naphthols and their salts, other than alpha-Naphthol and 2-Naphthol	5.5%	A
29071910	Alkylcresols	5.5%	A
29071920	Alkylphenols	5.5%	A
29071940	Thymol	4.2%	A
29071960	2-t-Butyl ethyl phenol; and 6-t-butyl-2,4-xylenol	Free	K
29071980	Other monophenols	5.5%	A
29072100	Resorcinol and its salts	5.5%	A
29072210	Hydroquinone (Quinol) and its salts, photographic grade	5.5%	A
29072250	Hydroquinone (Quinol) and its salts, other than photographic grade	5.5%	A
29072300	4,4'-Isopropylidenediphenol (Bisphenol A, Diphenylolpropane) and its salts	5.5%	D
29072905	Phenol-alcohols	5.5%	A
29072910	Pyrogallic acid	1.3%	A
29072915	4,4'-Biphenol	Free	K
29072925	tert-Butylhydroquinone	5.5%	A
29072990	Other polyphenols, nesoi	5.5%	A
29081005	2,2-Bis(4-hydroxyphenyl)-1,1,1,3,3,3-hexafluoropropane	Free	K
29081010	6-Chloro-m-cresol [OH=1]; m-chlorophenol; and chlorothymol	5.5%	A
29081015	3-Hydroxy-alpha,alpha,alpha-trifluorotoluene	5.5%	A
29081020	Pentachlorophenol and its salts; and 2,4,5-trichlorophenol and its salts	5.5%	A
29081025	Tetrabromobisphenol A	5.5%	A
29081035	Derivatives of phenols or phenol-alcohols containing only halogen substituents and their salts described in add. U.S. note 3 to sec. VI	5.5%	A
29081060	Other halogenated, sulfonated, nitrated or nitrosated derivatives of phenol or phenol-alcohols	5.5%	A
29082004	Specified derivatives of phenols or phenol-alcohols containing only sulfo groups, their salts and esters	5.5%	A
29082008	4-Hydroxy-1-naphthalenesulfonic acid	Free	K
29082015	1,8-Dihydroxynaphthalene-3,6-disulfonic acid and its sodium salt	5.5%	A
29082020	Derivatives nesoi,of phenols or phenol-alcohols cont. only sulfo groups, their salts and esters, described in add. U.S. note 3 to section VI	5.5%	A
29082060	Derivatives of phenol or phenol-alcohols containing only sulfo groups, their salts and esters, nesoi	5.5%	A
29089004	p-Nitrophenol	5.5%	A
29089008	Nitrophenols, except p-nitrophenol	5.5%	A
29089024	4,6-Dinitro-o-cresol	5.5%	A
29089028	4-Nitro-m-cresol	5.5%	A
29089030	Dinitrobutylphenol and its salts	5.5%	A
29089040	Halogenated, sulfonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols described in additional U.S. note 3 to section VI	5.5%	A
29089050	Halogenated, sulfonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols, nesoi	5.5%	A
29091100	Diethyl ether	1%	A
29091914	Methyl tertiay-butyl ether. (MTBE)	5.5%	D
29091918	Ethers of acyc monohydric alcohols & deriv, nesoi	5.5%	D
29091930	Triethylene glycol dichloride	Free	K
29091960	Ethers of polyhydric alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	5.5%	D
29092000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulfonated, nitrated or nitrosated derivatives	3.7%	A
29093005	5-Chloro-2-nitroanisole; 6-chloro-3-nitro-p-dimethoxybenzene; and dimethyl diphenyl ether	5.5%	A
29093007	Decabromodiphenyl oxide; and octabromodiphenyl oxide	5.5%	A
29093009	Bis-(tribromophenoxy)ethane; pentabromodiphenyl oxide; and tetradecabromodiphenoxy benzene	Free	K
29093010	6-tert-Butyl-3-methyl-2,4-dinitroanisole (Musk ambrette) and other artificial musks	5.5%	A
29093020	Odoriferous or flavoring compounds of aromatic ethers and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	5.5%	A
29093030	Pesticides, of aromatic ethers and their halogenated, sulfonated, nitrated or nitrosated derivatives	5.5%	A
29093040	Aromatic ethers and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi, described in add. U.S. note 3 to section VI	5.5%	A
29093060	Other aromatic ethers and their halogenated, sulfonated, nitrated, or nitrosated derivatives, nesoi	5.5%	A
29094100	2,2'-Oxydiethanol (Diethylene glycol, Digol)	5.5%	A
29094200	Monomethyl ethers of ethylene glycol or of diethylene glycol	5.5%	A
29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5%	A
29094400	Monoalkyl (except monomethyl) ethers of ethylene glycol or of diethylene glycol	5.5%	A
29094905	Guaifenesin	Free	K

HTS 8	Description	Base Rate	Staging Category
29094910	Other aromatic ether-alcohols, their halogenated, sulfonated, nitrated or nitrosated derivatives described in add. US note 3 to section VI	5.5%	A
29094915	Aromatic ether-alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	5.5%	A
29094920	Nonaromatic glycerol ethers	3.7%	A
29094930	Di-pentaerythritol having a purity of 94% or more by weight	Free	K
29094960	Other non-aromatic ether-alcohols and their halogenated, sulfonated, nitrated or nitrosated derivatives	5.5%	A
29095010	4-Ethylguaiacol	5.5%	A
29095020	Guaiacol and its derivatives	5.5%	A
29095040	Odoriferous or flavoring compounds of ether-phenols, ether-alcohol-phenols & their halogenated, sulfonated, nitrated, nitrosated derivatives	4.8%	A
29095045	Ether-phenols, ether-alcohol-phenols & their halogenated, sulfonated, nitrated, nitrosated derivatives nesoi, in add. U.S. note 3 to sec. VI	5.5%	A
29095050	Ether-phenols, ether-alcohol-phenols and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	5.5%	A
29096010	Aromatic alcohol, ether and ketone peroxides and their halogenated, sulfonated, nitrated, nitrosated derivatives, in add. US note 3 sec. VI	5.5%	C
29096020	Aromatic alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	5.5%	C
29096050	Nonaromatic alcohol, ether and ketone peroxides and their halogenated, sulfonated, nitrated or nitrosated derivatives	3.7%	C
29101000	Oxirane (Ethylene oxide)	5.5%	A
29102000	Methyloxirane (Propylene oxide)	5.5%	D
29103000	1-Chloro-2,3-epoxypropane (Epichlorohydrin)	3.7%	D
29109010	Butylene oxide	4.6%	A
29109020	Aromatic epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their derivatives, nesoi	5.5%	A
29109050	Nonaromatic epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their derivatives, nesoi	4.8%	A
29110010	1,1-Bis-(1-methylethoxy)cyclohexane	Free	K
29110050	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulfonated, nitrated or nitrosated derivatives	5.3%	A
29121100	Methanal (Formaldehyde)	2.8%	A
29121200	Ethanal (Acetaldehyde)	5.5%	A
29121300	Butanal (Butyraldehyde, normal isomer)	5.5%	A
29121910	Citral	5.5%	A
29121920	Odoriferous or flavoring compounds of acyclic aldehydes without other oxygen function, nesoi	4.8%	A
29121930	Glyoxal	3.7%	A
29121940	Isobutanal	5.5%	A
29121950	Acyclic aldehydes without other oxygen function, nesoi	5.5%	A
29122100	Benzaldehyde	5.5%	A
29122910	Phenylacetaldehyde	5.5%	A
29122930	3,4-Dimethylbenzaldehyde; paraldehyde, USP grade; and p-tolualdehyde	Free	K
29122960	Other cyclic aldehydes without other oxygen function	5.5%	A
29123010	Aromatic aldehyde-alcohols	5.5%	A
29123020	Hydroxycitronellal	4.8%	A
29123050	Nonaromatic aldehyde-alcohols, other than hydroxycitronellal	5.1%	A
29124100	Vanillin (4-Hydroxy-3-methoxybenzaldehyde)	5.5%	A
29124200	Ethylvanillin (3-Ethoxy-4-hydroxy-benzaldehyde)	5.5%	A
29124910	p-Anisaldehyde	5.5%	A
29124915	P-Hydroxybenzaldehyde	Free	K
29124925	Other aromatic aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function	5.5%	A
29124950	Nonaromatic aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function, nesoi	4.8%	A
29125010	Metaldehyde from cyclic polymers of aldehydes	Free	K
29125050	Cyclic polymers of aldehydes, other than Metaldehyde.	5.5%	A
29126000	Paraformaldehyde	5.1%	A
29130020	4-Fluoro-3-phenoxybenzaldehyde	Free	K
29130040	Aromatic halogenated, sulfonated, nitrated or nitrosated derivatives of product of heading 2912	5.5%	A
29130050	Nonaromatic halogenated, sulfonated, nitrated or nitrosated derivatives of products of heading 2912	5.5%	A
29141110	Acetone, derived in whole or in part from cumene	5.5%	D
29141150	Acetone, not derived in whole or in part from cumene	Free	K
29141200	Butanone (Methyl ethyl ketone)	3.1%	A
29141300	4-Methylpentan-2-one (Methyl isobutyl ketone)	4%	A
29141900	Acyclic ketones without other oxygen function, nesoi	4%	G
29142110	Natural camphor	Free	K
29142120	Synthetic camphor	2.6%	A
29142210	Cyclohexanone	5.5%	A
29142220	Methylcyclohexanone	5.5%	A
29142300	Ionones and methylionones	5.5%	A
29142910	Isophorone	4%	A
29142950	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function, nesoi	4.8%	A
29143100	Phenylacetone (Phenylpropan-2-one)	5.5%	A
29143910	7-Acetyl-1,1,3,4,4,6-hexamethyltetrahydronaphthalene; 1-(2-Naphthalenyl)ethanone; and 6-Acetyl-1,1,2,3,3,5-hexamethylindan	Free	K
29143990	Aromatic ketones without other oxygen function, nesoi	5.5%	A
29144010	4-Hydroxy-4-methylpentan-2-one (Diacetone alcohol)	4%	A
29144020	1,2,3-Indantrione monohydrate (Ninhydrin)	5.5%	A
29144040	Aromatic ketone-alcohols and ketone-aldehydes, nesoi	5.5%	A
29144060	1,3-Dihydroxyacetone	Free	K

HTS 8	Description	Base Rate	Staging Category
29144090	Nonaromatic ketone-alcohols and ketone-aldehydes, nesoi	4.8%	A
29145010	5-Benzoyl-4-hydroxy-2-methoxy-benzenesulfonic acid	Free	K
29145030	Aromatic ketone-phenols and ketones with other oxygen function	5.5%	A
29145050	Nonaromatic ketone-phenols and ketones with other oxygen function	4%	A
29146100	Anthraquinone	Free	K
29146910	Photographic chemicals of quinones	5.5%	A
29146920	Drugs of quinones	5.5%	A
29146960	1,4-Dihydroxyanthraquinone; and 2-ethylanthraquinone	Free	K
29146990	Quinones, nesoi	5.5%	A
29147010	Specified aromatic halogenated, sulfonated, nitrated or nitrosated derivatives of ketones and quinones	5.5%	A
29147030	Anthraquinone disulfonic acid, sodium salt; and 4-(3,4-dichlorophenyl)-1-tetralone	Free	K
29147040	Other halogenated, sulfonated, nitrated, or nitrosated derivatives of aromatic ketones & quinones whether or not with other oxygen function	5.5%	A
29147060	1-Chloro-5-hexanone	Free	K
29147090	Other halogenated, sulfonated, nitrated or nitrosated derivatives of non-aromatic ketones & quinones whether or not w/other oxygen function	4%	A
29151100	Formic acid	5.5%	A
29151200	Salts of formic acid	5.5%	A
29151310	Aromatic esters of formic acid	5.5%	A
29151350	Nonaromatic esters of formic acid	3.7%	A
29152100	Acetic acid	1.8%	A
29152200	Sodium acetate	3.7%	A
29152300	Cobalt acetates	4.2%	A
29152400	Acetic anhydride	3.5%	A
29152910	Cupric acetate monohydrate	Free	K
29152950	Other salts of acetic acid	2.8%	A
29153100	Ethyl acetate	3.7%	A
29153200	Vinyl acetate	3.8%	D
29153300	n-Butyl acetate	5.5%	A
29153400	Isobutyl acetate	5.5%	A
29153500	2-Ethoxyethyl acetate (Ethylene glycol, monoethyl ether acetate)	5.5%	A
29153910	Benzyl acetate	5.5%	A
29153920	Odoriferous or flavoring compounds of aromatic esters of acetic acid, other than benzyl acetate	5.5%	A
29153930	Aromatic esters of acetic acid described in additional U.S. note 3 to section VI	5.5%	A
29153935	Aromatic esters of acetic acid, nesoi	5.5%	A
29153940	Linalyl acetate	5.5%	A
29153945	Odoriferous or flavoring compounds of nonaromatic esters of acetic acid, nesoi	4.8%	A
29153947	Acetates of polyhydric alcohols or of polyhydric alcohol ethers	5.5%	A
29153960	Bis(bromoacetoxy)butene	Free	K
29153990	Other non-aromatic esters of acetic acid	3.7%	A
29154010	Chloroacetic acids	1.8%	A
29154020	Aromatic salts and esters of chlorocetic acids, described in additional U.S. note 3 to section VI	5.5%	A
29154030	Aromatic salts and esters of chlorocetic acids, nesoi	5.5%	A
29154050	Nonaromatic salts and esters of chlorocetic acids, nesoi	3.7%	A
29155010	Propionic acid	4.2%	A
29155020	Aromatic salts and esters of propionic acid	5.5%	A
29155050	Nonaromatic salts and esters of propionic acid	3.7%	A
29156010	Aromatic salts and esters of butyric acids and valeric acids	5.5%	A
29156050	Butyric acids, valeric acids, their nonaromatic salts and esters	2.1%	G
29157000	Palmitic acid, stearic acid, their salts and esters	5%	A
29159010	Fatty acids of animal or vegetable origin, nesoi	5%	C
29159014	Valproic acid	4.2%	C
29159018	Saturated acyclic monocarboxylic acids, nesoi	4.2%	C
29159020	Aromatic anhydrides, halides, peroxides and peroxyacids, of saturated acyclic monocarboxylic acids, and their derivatives, nesoi	5.5%	C
29159050	Nonaromatic anhydrides, halides, peroxides and peroxyacids, of saturated acyclic monocarboxylic acids, and their derivatives, nesoi	3.8%	C
29161100	Acrylic acid and its salts	4.2%	A
29161210	Aromatic esters of acrylic acid	6.5%	D
29161250	Nonaromatic esters of acrylic acid	3.7%	D
29161300	Methacrylic acid and its salts	4.2%	D
29161410	Dicyclopentenyloxyethyl methacrylate	Free	K
29161420	Other esters of methacrylic acid	3.7%	D
29161510	Oleic, linoleic or linolenic acids	6.5%	A
29161550	Salts and esters of oleic, linoleic or linolenic acids	4.4%	A
29161910	Potassium sorbate	3.1%	A
29161920	Sorbic acid	4.2%	A
29161930	Unsaturated acyclic monocarboxylic acids, nesoi	6.1%	A
29161950	Unsaturated acyclic monocarboxylic acid anhydrides, halides, peroxides, peroxyacids and their derivatives, nesoi	3.7%	A
29162010	Tefluthrin	Free	K
29162050	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3.7%	A
29163110	Benzoic acid and its salts	6.5%	A
29163120	Odoriferous or flavoring compounds of benzoic acid esters	6.5%	A
29163130	Benzoic acid esters, except odoriferous or flavoring compounds, described in additional U.S. note 3 to section VI	6.5%	A
29163150	Benzoic acid esters, nesoi	6.5%	A
29163210	Benzoyl peroxide	6.5%	A
29163220	Benzoyl chloride	6.5%	A

HTS 8	Description	Base Rate	Staging Category
29163410	Phenylacetic acid (alpha-Toluic acid)	6.5%	A
29163415	Odoriferous or flavoring compounds of phenylacetic acid and its salts	6.5%	A
29163425	Phenylacetic acid salts, nesoi, described in additional US note 3 to section VI	6.5%	A
29163455	Phenylacetic acid salts, nesoi	Free	K
29163515	Odoriferous or flavoring compounds of phenylacetic acid esters	6.5%	A
29163525	Phenylacetic acid esters, nesoi, described in additional US note 3 to section VI	6.5%	A
29163555	Phenylacetic acid esters, nesoi	Free	K
29163903	Benzoic anhydride; tert-butyl peroxybenzoate; p-nitrobenzoyl chloride; 2-nitro-m-toluic acid; and 3-nitro-o-toluic acid	6.5%	C
29163904	Specified derivatives of benzoic and toluic acids	Free	K
29163906	Cinnamic acid	6.5%	C
29163908	4-Chloro-3-nitrobenzoic acid	6.5%	C
29163912	4-Chloro-3,5-dinitrobenzoic acid and its esters	6.5%	C
29163915	Ibuprofen	6.5%	C
29163916	4-Chlorobenzoic acid	6.5%	C
29163917	2,2-Dichlorophenylacetic acid ethyl ester and m-toluic acid	Free	K
29163920	Odoriferous or flavoring compounds of aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and derivatives	6.5%	C
29163945	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and derivatives described in add'l US note 3 to section VI	6.5%	C
29163975	Other aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5%	C
29171100	Oxalic acid, its salts and esters	3.1%	A
29171210	Adipic acid	6.5%	D
29171220	Plasticizers of adipic acid salts and esters	6.5%	D
29171250	Adipic acid salts and esters, nesoi	6.5%	D
29171300	Azelaic acid, sebacic acid, their salts and esters	4.8%	A
29171410	Maleic anhydride derived in whole or in part from benzene or other aromatic hydrocarbons	6.5%	A
29171450	Maleic anhydride, except derived in whole or in part from benzene or other aromatic hydrocarbons	4.2%	A
29171910	Ferrous fumarate	6.5%	A
29171915	Fumaric acid, derived in whole or in part from aromatic hydrocarbons	6.5%	A
29171917	Fumaric acid except derived in whole or in part from aromatic hydrocarbons	4.2%	A
29171920	Specified acyclic polycarboxylic acids and their derivatives, described in additional U.S. note 3 to section VI	6.5%	A
29171923	Maleic acid	6.5%	A
29171927	Succinic acid, glutaric acid, and their derivatives, and derivatives of adipic, fumeric and maleic acids, nesoi	6.5%	A
29171930	Ethylene brassylate	4.8%	A
29171935	Malonic acid	Free	K
29171940	Acyclic polycarboxylic acids, derived from aromatic hydrocarbons, and their derivatives, nesoi	6.5%	A
29171970	Acyclic polycarboxylic acids and derivative (excluding plasticizers)	4%	A
29172000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	4.2%	A
29173100	Dibutyl orthophthalates	6.5%	A
29173200	Dioctyl orthophthalates	6.5%	D
29173300	Dinonyl or didecyl orthophthalates	6.5%	A
29173400	Esters of orthophthalic acid, nesoi	6.5%	D
29173500	Phthalic anhydride	6.5%	A
29173600	Terephthalic acid and its salts	6.5%	G
29173700	Dimethyl terephthalate	6.5%	A
29173904	1,2,4-Benzenetricarboxylic acid,1,2-dianhydride(trimellitic anhydride);naphthalic anhydride;phthalic acid;& 4-sulfo-1,8-naphthalic anhydride	6.5%	A
29173908	Naphthalic anhydride	Free	K
29173912	4,4'-(Hexafluoroisopropyl-indene)bis(phthalic anhydride)	Free	K
29173915	Isophthalic acid	6.5%	A
29173917	Tetrabromophthalic anhydride	6.5%	A
29173920	Plasticizers of aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5%	A
29173930	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives nesoi, in add. U.S. note 3 to sec. VI	6.5%	A
29173970	Other aromatic polycarboxylic acids and their derivatives (excluding those described in additional US note 3 to section VI	6.5%	A
29181110	Lactic acid	5.1%	A
29181150	Salts and esters of lactic acid	3.4%	A
29181200	Tartaric acid	Free	K
29181310	Potassium antimony tartrate (Tartar emetic)	Free	K
29181320	Potassium bitartrate (Cream of tartar)	Free	K
29181330	Potassium sodium tartrate (Rochelle salts)	Free	K
29181350	Salts and esters of tartaric acid, nesoi	4.4%	A
29181400	Citric acid	6%	A
29181510	Sodium citrate	6.5%	A
29181550	Salts and esters of citric acid, except sodium citrate	3.7%	A
29181610	Gluconic acid	6%	A
29181650	Salts and esters of gluconic acid	3.7%	A
29181910	Benzilic acid; and benzilic acid, methyl ester	5.8%	A
29181912	Phenylglycolic acid (Mandelic acid)	Free	K
29181915	Phenylglycolic (Mandelic) acid salts and esters	6.5%	A
29181920	Aromatic carboxylic acids with alcohol function, w/o other oxygen functions, and their derivatives, described in add. U.S. note 3 to sec. VI	6.5%	A

HTS 8	Description	Base Rate	Staging Category
29181930	Aromatic carboxylic acids with alcohol function, without other oxygen functions, and their derivatives, nesoi	6.5%	A
29181960	Malic acid	4%	A
29181990	Nonaromatic carboxylic acids with alcohol function, without other oxygen function, and their derivatives, nesoi	4%	A
29182110	Salicylic acid and its salts, suitable for medicinal use	6.5%	A
29182150	Salicylic acid and its salts, not suitable for medicinal use	6.5%	A
29182210	O-Acetylsalicylic acid (Aspirin)	6.5%	A
29182250	Salts and esters Of O-acetylsalicylic acid	6.5%	A
29182310	Salol (Phenyl salicylate) suitable for medicinal use	6.5%	A
29182320	Odoriferous or flavoring compounds of other esters of salicyclic acid and their salts, nesoi	6.5%	A
29182330	Esters of salicylic acid and their salts, described in additional U.S. note 3 to section VI	6.5%	A
29182350	Esters of salicylic acid and their salts, nesoi	6.5%	A
29182904	2,3-Cresotic acid; m-hydroxybenzoic acid;2-hydroxybenzoic acid, caicium salt; and other specified carboxylic acids w/phenol function	5.8%	A
29182908	m-Hydroxybenzoic acid	Free	K
29182920	Gentisic acid; and hydroxycinnamic acid and its salts	6.5%	A
29182922	p-Hydroxybenzoic acid	6.5%	A
29182925	3-Hydroxy-2-naphthoic acid	6.5%	A
29182930	Gallic acid	1%	A
29182939	4,4-Bis(4-hydroxyphenyl)-pentanoic acid; and 3,5,6-triclorosalicylic acid	Free	K
29182965	Carboxylic acids with phenol function but w/o other oxygen function, described in add'l. U.S. note 3 to section VI	6.5%	A
29182975	Other carboxylic acids w/phenol function but w/o other oxygen function & their derivatives (excluding goods of add. US note 3 to section VI)	6.5%	A
29183010	1-Formylphenylacetic acid, methyl ester	5.8%	A
29183015	2-Chloro-4,5-difluoro-beta-oxobenzenepropanoic acid, ethyl ester; and ethyl 2-keto 4-phenylbutanoate	Free	K
29183025	Aromatic carboxylic acids w/aldehyde or ketone function but w/o other oxygen function & their deriv desc. in add US note 3 to sec VI, nesoi	6.5%	A
29183030	Aromatic carboxylic acids with aldehyde or ketone function, but without other oxygen function, and derivatives, nesoi	6.5%	A
29183070	Dimethyl acetyl succinate; oxalacetic acid diethyl ester sodium salt; 4,4,4-trifluoro-3-oxobutanoic acid, both ethyl & methyl ester versions	Free	K
29183090	Non-aromatic carboxylic acids w/aldehyde or ketone function but w/o other oxygen func. their anhydrides, halides, peroxides, etc derivatives	3.7%	A
29189005	p-Anisic acid; clofibrate; 1,6-hexanediol-bis(3,5-dibutyl-4-hydroxyphenyl)propionate; and 3-phenoxybenzoic acid	5.8%	C
29189006	1-Hydroxy-6-octadecyloxy-2-naphthalenccarboxylic acid; and 1-hydroxy-6-docosyloxy-2-naphthalene carboxylic acid	Free	K
29189014	2-(4-Chloro-2-methyl-phenoxy)propionic acid and its salts	Free	K
29189018	4-(4-Chloro-2-methyl-phenoxy)butyric acid; p-chlorophenoxyacetic acid; and 2-(2,4 dichlorophenoxy)propionic acid	6.5%	C
29189020	Aromatic pesticides, derived from carboxylic acids with additional oxygen function, and their derivatives, nesoi	6.5%	C
29189030	Aromatic drugs derived from carboxylic acids with additional oxygen function, and their derivatives, nesoi	6.5%	C
29189035	Odoriferous or flavoring compounds of carboxylic acids with additional oxygen function, and their derivatives, nesoi	6.5%	C
29189043	Aromatic carboxylic acids with add'i oxygen function and their anhydrides, halide, etc deriv described in add US note 3 to sect VI, nesoi	6.5%	C
29189047	Other aromatic carboxylic acids with add'l oxygen function and their anhydrides, halide, etc deriv (exclud goods in add US note 3 to sec VI)	6.5%	C
29189050	Nonaromatic carboxylic acids with additional oxygen function, and their derivatives, nesoi	4%	C
29190015	Triphenyl phosphate plasticizers	Free	K
29190025	Other aromatic plasticizers	6.5%	C
29190030	Aromatic phosphoric esters and their salts, including lactophosphates, and their derivatives, not used as plasticizers	6.5%	C
29190050	Nonaromatic phosphoric esters and their salts, including lactophosphates, and their derivatives	3.7%	C
29201010	O,O-Dimethyl-O-(4-nitro-m-tolyl)-phosphorothioate (Fenitrothion)	6.5%	C
29201030	O,O-diethyl-O-(4-nitrophenyl) phosphorothioate; and O,O-dimethyl-O-(4-nitrophenyl)phosphorothioate	Free	K
29201040	Other aromatic thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulfonated, nitrated or nitrosated derivatives	6.5%	C
29201050	Nonaromatic phosphorothioates, their salts and halogenated, sulfonated, nitrated or nitrosated derivatives, nesoi	3.7%	A
29209010	Aromatic pesticides of esters of other inorganic acids (excluding hydrogen halides), their salts and their derivatives	6.5%	C
29209020	Aromatic esters of other inorganic acids (excluding hydrogen halides) their salts and their derivatives, nesoi	6.5%	C
29209050	Nonaromatic esters of other inorganic acids (excluding hydrogen halides), their salts and their derivatives, nesoi	3.7%	C
29211100	Methylamine, di- or trimethylamine, and their salts	3.7%	A
29211200	Diethylamine and its salts	3.7%	A
29211910	Mono- and triethylamines; mono-, di-, and tri(propyl- and butyl-) monoamines; salts of any of the foregoing	3.7%	C
29211930	3-Amino-3-methyl-1-butyne; 2-chloro-N,N-dimethylethylamine hydrochloride; 2-(diethylamino)ethyl HCl; and dimethylaminoisopropyl Cl HCl	Free	K
29211960	Other acyclic monoamines and their derivatives	6.5%	C
29212100	Ethylenediamine and its salts	5.8%	A
29212205	Hexamethylenediamine adipate (Nylon salt)	6.5%	A

HTS 8	Description	Base Rate	Staging Category
29212210	Hexamethylenediamine and its salts (except Nylon salt), derived in whole or in part from adipic acid	6.5%	A
29212250	Hexamethylenediamine and its salts (except Nylon salt), not derived in whole or in part from adipic acid	6.5%	A
29212900	Acyclic polyamines, their derivatives and salts, other than ethylenediamine or hexamethylenediamine and their salts	6.5%	A
29213005	1,3-Bis(aminoethyl)cyclohexane	Free	K
29213010	Cyclanic, cyclenic, cycloterpenic mono- or polyamines, derivatives and salts, from any aromatic compound desc in add US note 3, sec. VI	6.5%	A
29213030	Cyclanic, cyclenic, cycloterpenic mono- or polyamines and their derivative, deriv from any aromatic cmpd (excl goods in add US note 3 sec VI	6.5%	A
29213050	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives and salts, from any nonaromatic compounds	3.7%	A
29214110	Aniline	6.5%	A
29214120	Aniline salts	6.5%	A
29214210	N,N-Dimethylaniline	6.5%	A
29214215	N-Ethylaniline and N,N-diethylaniline	6.5%	A
29214216	2,4,5-Trichloroaniline	Free	K
29214218	o-Aminobenzenesulfonic acid; 6-chlorometanilic acid; 2-chloro-5-nitroaniline; 4-chloro-3-nitroaniline; dichloroanilines; and other specified	5.8%	A
29214221	Metanilic acid	6.5%	A
29214222	Sulfanilic acid	6.5%	A
29214223	3,4-Dichloroaniline	6.5%	A
29214236	m-Chloroaniline;2-chloro-4-nitroaniline;2,5-dicholoraniline-4-sulfonic acid & its monosodium salt; & other specified aniline derivatives	Free	K
29214255	Fast color bases of aniline derivatives and their salts	6.5%	A
29214265	Aniline derivatives and their salts of products in additional U.S. note 3 to section VI	6.5%	A
29214290	Other aniline derivatives and their salts	6.5%	A
29214304	3-Chloro-o-toluidine; and 6-chloro-o-toluidine	Free	K
29214308	4-Chloro-o-toluidine hydrochloride; 5-chloro-o-o-toluidine; 6-chloro-2-toluidine-sulfonic acid; 4-chloro-a,a,a-trifluoro-o-toluidine;& other	5.8%	G
29214315	alpha,alpha,alpha-Trifluoro-2,6-dinitro-N,N-dipropyl-p-toluidine (Trifluralin)	6.5%	G
29214319	alpha,alpha,alpha-Trifluoro-o-toluidine; alpha,alpha,alpha-trifluoro-6-chloro-m-toluidine	6.5%	G
29214322	N-Ethyl-N-(2-methyl-2-propenyl)-2,6-dinitro-4-(trifluoromethyl)benzenamine	6.5%	G
29214324	2-Amino-5-chloro-4-ethyl-benzenesulfonic acid; 2-amino-5-chloro-p-toluenesulfonic acid; p-nitro-o-toluidine; and 3-(trifluoromethyl)aniline	Free	K
29214340	Toluidines and their derivatives; salts thereof, described in additional U.S. note 3 to section VI	6.5%	G
29214390	Other toluidines and their derivatives; and salts thereof, nesoi	6.5%	G
29214405	4,4'-Bis(alpha,alpha-dimethlbenzyl)diphenylamine; and N-nitrosodiphenylamine	Free	K
29214410	Nitrosodiphenylamine	6.5%	A
29214420	Diphenylamine and its derivatives (except nitrodiphenylamine); salts thereof, described in additional U.S. note 3 to section VI	6.5%	A
29214470	Diphenylamine and its derivatives; salts thereof; excluding goods in additional U.S. note 3 to section VI	6.5%	A
29214510	7-Amino-1,3-naphthalenedisulfonic acid, specified naphthalenesulfonic acids and their salts; N-phenyl-2-napthylamine	6.5%	A
29214520	Specified aromatic monoamines and their derivatives; salts thereof	5.8%	A
29214525	Mixture of 5- & 8-amino-2-naphthalenesulfonic acid;2-naphthalamine-o-sulfonic acid;& o-naphthionic acid (1-amino-2-naphthalenesulfonic acid)	Free	K
29214560	Aromatic monoamines and their derivatives and salts described in additional US note 3 to section VI, nesoi	6.5%	A
29214590	Aromatic monoamines and their derivatives and salts thereof nesoi	6.5%	A
29214600	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), and other specified INNs; salts thereof	Free	K
29214910	4-Amino-2-stilbenesulfonic acid and its salts, p-ethylaniline; 2,4,6-trimethylaniline (Mesidine); and specified xylidines	5.8%	A
29214915	m-Nitro-p-toluidine	Free	K
29214932	Fast color bases of aromatic monamines and their derivatives	6.5%	A
29214938	Aromatic monoamine antidepressants, tranquilizers and other psychotherapeutic agents, nesoi	6.5%	A
29214943	Aromatic monoamine drugs, nesoi	6.5%	A
29214945	Aromatic monoamines and their derivatives nesoi; salts thereof, described in additional U.S. note 3 to section VI	6.5%	A
29214950	Aromatic monoamines and their derivatives and salts thereof, nesoi	6.5%	A
29215110	4-Amino-2-(N,N-diethylamino)toluene hydrochloride; m- and o-phenylenediamine; toluene-2,4- and -2,5-diamine; and toluene-2,5-diamine sulfate	6.5%	A
29215120	Photographic chemicals of o-, m-, p-phenylenediamine, diaminotoluenes, and their derivatives, and salts thereof	6.5%	A
29215130	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives, and salts thereof, described in additional U.S. note 3 to section VI	6.5%	A
29215150	o-, m-, p-Phenylenediamine, and diaminotoluenes and their derivatives, and salts thereof, nesoi	6.5%	A
29215904	1,8-diaminonaphthalene (1,8-naphthalenediamino)	Free	K
29215908	5-Amino-2-(p-aminoanilino)benzenesulfonic acid; 4,4-diamino-3-biphenylsulfonic acid; 3,3-dimethylbenzidine (o-tolidine); & other specified	5.8%	A
29215917	4,4'-Benzidine-2,2'-disulfonic acid;1,4-diaminobenzene-2-sulfonic acid;4,4'-methylenebis-(2,6-diethylaniline);m-xylenediamine; and 1 other	Free	K
29215920	4,4'-Diamino-2,2'-stilbenedisulfonic acid	6.5%	A
29215930	4,4'-Methylenedianiline	6.5%	A
29215940	Aromatic polyamines and their derivatives and salts thereof, described in additional U.S. note 3 to section VI	6.5%	A

HTS 8	Description	Base Rate	Staging Category
29215980	Aromatic polyamines and their derivatives; salts thereof nesoi	6.5%	A
29221100	Monoethanolamine and its salts	6.5%	A
29221200	Diethanolamine and its salts	6.5%	A
29221300	Triethanolamine and its salts	6.5%	A
29221400	Dextropropoxyphene (INN) and its salts	Free	K
29221909	Aromatic amino-alcohols drugs, their ethers and esters, other than those containing > one kind of oxygen function; salts thereof; nesoi	6.5%	A
29221920	4,4'-Bis(dimethylamino)benzhydrol (Michler's hydrol) and other specified aromatic amino-alcohols, their ethers and esters; salts thereof	5.8%	A
29221933	N1-(2-Hydroxyethyl-2-nitro-1,4-phenylendiamine; N1,N4,N4-tris(2-hydroxyethyl)-2-nitro-1,4-phenylenediamine; and other specified chemicals	Free	K
29221960	Aromatic amino-alcohols, their ethers and esters, other than those containing more than one oxy func described in add. US note 3 to sect VI	6.5%	A
29221970	Other aromatic amino-alcohols, their ethers & esters, other than those contain more than one oxy func (exc goods of add. US note 3 sect VI)	6.5%	A
29221995	Other non-aromatic amino-alcohols, their ethers and esters other than those containing more than one oxygen function; salts thereof	6.5%	A
29222110	1-Amino-8-hydroxy-3,6-naphthalenedisulfonic acid; and other specified aminohydroxynaphthalenesulfonic acids and their salts	5.8%	A
29222125	1-Amino-8-hydroxy-4,6-naphthalenedisulfonic acid, monosodium salts	Free	K
29222140	Aminohydroxynaphthalene sulfonic acids and their salts of products described in additional US note 3 to section VI	6.5%	A
29222150	Aminohydroxynaphthalene sulfonic acids and their salts, nesoi	6.5%	A
29222210	o-Anisidine; p-anisidine; and p-phenetidine	6.5%	A
29222220	Anisidines, dianisidines, phenetidines, and their salts, described in additional U.S. note 3 to section VI	6.5%	A
29222250	Other anisidines, dianisidines, phenetidines, and their salts, nesoi	6.5%	A
29222906	m-Nitro-p-anisidine and m-nitro-o-anisidine as fast color bases	Free	K
29222908	m-Nitro-p-anisidine and m-nitro-o-anisidine, nesoi	Free	K
29222910	2-Amino-6-chloro-4-nitrophenol and other specified amino-naphthols and amino-phenols, their ethers and esters; salts thereof	5.8%	A
29222913	o-Aminophenol; and 2,2-bis-[4-(4-aminophenoxy)phenyl]propane	Free	K
29222915	m-Diethylaminophenol; m-dimethylaminophenol; 3-ethylamino-p-cresol; and 5-methoxy-m-phenylenediamine	6.5%	A
29222920	4-Chloro-2,5-dimethoxyaniline; and 2,4-dimethoxyaniline	Free	K
29222926	Amino-naphthols and other amino-phenols and their derivatives used as fast color bases	6.5%	A
29222927	Drugs of amino-naphthols and -phenols, their ethers and esters, except those cont. more than one oxygen function; salts thereof, nesoi	6.5%	A
29222929	Photographic chemicals of amino-naphthols and -phenols, their ethers/esters, except those cont. more than one oxygen function; salts, nesoi	6.5%	A
29222960	Amino-naphthols and other amino-phenols and their derivatives of products described in add'l U.S. note 3 to section VI	6.5%	A
29222980	Amino-naphthols and other amino-phenols; their ethers, esters & salts (not containing more than one oxygen function) thereof nesoi	6.5%	A
29223100	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	Free	K
29223905	1-Amino-2,4-dibromoanthraquinone; and 2-Amino-5-chlorobenzophenone	Free	K
29223910	2'-Aminoacetophenone & other specified aromatic amino-aldehydes, -ketones and -quinones, other than those with more than one oxygen function	5.8%	A
29223914	2-Aminoanthraquinone	6.5%	A
29223917	1-Aminoanthraquinone	Free	K
29223925	Aromatic amino-aldehydes, -ketones and -quinones, other than those with more than one oxygen function; salts; desc in add US note 3 sec VI	6.5%	A
29223945	Aromatic amino-aldehydes, -ketones and -quinones, other than those with more than one oxygen function; salts thereof; nesoi	6.5%	A
29223950	Nonaromatic amino-aldehydes, -ketones and -quinones, other than those with more than one kind of oxygen function, salts thereof; nesoi	6.5%	A
29224100	Amino-naphthols and amino-phenol, their ethers, esters, except those with more than one kind of oxygen function; and salts thereof, nesoi	3.7%	A
29224210	Monosodium glutamate	6.5%	A
29224250	Glutamic acid and its salts, other than monosodium glutamate	3.7%	A
29224310	Anthranilic acid and its salts, described in additional US note 3 to section VI	6.5%	A
29224350	Anthranilic acid and its salts, nesoi	6.5%	A
29224400	Tildine (INN) and its salts	Free	K
29224905	(R)-alpha-Aminobenzeneacetic acid; and 2-amino-3-chlorobenzoic acid, methyl ester	Free	K
29224910	m-Aminobenzoic acid, technical; and other specified aromatic amino-acids and their esters, except those with more than one oxygen function	5.8%	A
29224926	Aromatic amino-acids drugs and their esters, not containing more than one kind of oxygen function, nesoi	6.5%	A
29224930	Aromatic amino-acids and their esters, excl. those with more than one oxygen function; salts; described in add. U.S. note 3 to sect VI	6.5%	A
29224937	Aromatic amino-acids and their esters, not contng more than 1 kind of oxygen function (excluding goods in add U.S. note 3 to sec VI), nesoi	6.5%	A
29224940	Nonaromatic amino-acids, other than those containing more than one kind of oxygen function, nesoi	4.2%	A
29224960	3-Aminocrotonic acid, methyl ester; and (R)-alpha-amino-1,4-cyclohexadiene-1-acetic acid	Free	K
29224980	Non-aromatic esters of amino-acids, other than those containing more than one kind of oxygen function; salts thereof	3.7%	A
29225007	3,4-Diaminophenetole dihydrogen sulfate; 2-nitro-5-[(2,3-dihydroxy)propoxy]-N-methylaniline; and other specified aromatic chemicals	Free	K

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29225010	Specified aromatic amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5.8%	C
29225011	Salts of d(underscored)-(-)-p-Hydroxyphenylglycine	6.5%	C
29225013	Isoetharine hydrochloride and other specified aromatic drugs of amino-compounds with oxygen function	Free	K
29225014	Other aromatic cardiovascular drugs of amino-compounds with oxygen function	6.5%	C
29225017	Aromatic dermatological agents and local anesthetics of amino-compounds with oxygen function	6.5%	C
29225019	Aromatic guaiacol derivatives of amino-compounds with oxygen function	6.5%	C
29225025	Aromatic drugs of amino-compounds with oxygen function, nesoi	6.5%	C
29225035	Aromatic amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function described in add. US note 3 to section VI	6.5%	C
29225040	Aromatic amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function, nesoi	6.5%	C
29225050	Nonaromatic amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	6.5%	C
29231000	Choline and its salts	3.7%	A
29232010	Purified egg phospholipids, pharmaceutical grade meeting requirements of the U.S. FDA for use in intravenous fat emulsion	Free	K
29232020	Lecithins and other phosphoaminolipids, nesoi	5%	A
29239000	Quaternary ammonium salts and hydroxides, except choline and its salts	6.2%	D
29241100	Meprobamate (INN)	Free	K
29241910	Acyclic amides (including acyclic carbamates)	3.7%	C
29241980	Acyclic amide derivatives; salts thereof; nesoi	6.5%	C
29242104	3-(p-Chlorophenyl)-1,1-dimethylurea (Monuron)	6.5%	A
29242108	1,1-Diethyl-3-(alpha,alpha,alpah-trifluoro-m-tolyl)urea (Fluometuron)	Free	K
29242112	1-(2-Methylcyclohexyl)-3-phenylurea	Free	K
29242116	Aromatic ureines and their derivatives pesticides, nesoi	6.5%	A
29242118	sym-Diethyldiphenylurea	6.5%	A
29242120	Aromatic ureines and their derivatives; salts thereof; described in additional U.S. note 3 to section VI	6.5%	A
29242145	Aromatic ureines and their derivatives; salts thereof, nesoi	6.5%	A
29242150	Nonaromatic ureines and their derivatives; and salts thereof	6.5%	A
29242310	2-Acetamidobenzoic acid	6.5%	A
29242370	2-Acetamidobenzoic acid salts described in additional U.S. note 3 to section VI	6.5%	A
29242375	2-Acetamidobenzoic acid salts, nesoi	6.5%	A
29242400	Ethinamate (INN)	Free	K
29242901	p-Acetanisidide; p-acetoacetatoluidide; 4'-amino-N-methylacetanilide; 2,5-dimethoxyacetanilide; and N-(7-hydroxy-1-naphthyl)acetamide	Free	K
29242903	3,5-Dinitro-o-toluamide	Free	K
29242905	Biligrafin acid; 3,5-diacetamido-2,4,6-triiodobenzoic acid; and metrizoic acid	5.3%	A
29242910	Acetanilide; N-acetylsulfanilyl chloride; aspartame; and 2-methoxy-5-acetamino-N,N-bis(2-acetoxyethyl)aniline	6.5%	D
29242920	2-Acetamido-3-chloroanthraquinone; o-acetoacetaidide; o-acetoacetotoluidide; 2,4-acetoacetoxylidide; and 1-amino-5-benzamidoanthraquinone	6.5%	A
29242923	4-Aminoacetanilide; 2-2-oxamidobis[ethyl-3-(3,5-di-tert-butyl-4-hydroxyphenyl)propionate]; and other specified cyclic amide chemicals	Free	K
29242926	3-Aminomethoxybenzanilide	Free	K
29242928	N-[[(4-Chlorophenyl)amino]carbonyl]difluorobenzamide; and 3,5-dichloro-N-(1,1-dimethyl-2-propynyl)benzamide (pronamide)	Free	K
29242931	4-Acetamido-2-aminophenol; p-acetaminobenzaldehyde; acetoacetbenzylamide; p-acetoacetophenetidide; N-acetyl-2,6-xylidine; & other specified	5.8%	A
29242933	3-Hydroxy-2-naphthanilide; 3-hydroxy-2-naphtho-o-toluidide; 3-hydroxy-2-naphtho-o-anisidine; 3-hydroxy-2-naphtho-o-phenetidide; & other	Free	K
29242936	Naphthol AS and derivatives, nesoi	6.5%	A
29242943	3-Ethoxycarbonylaminophenyl-N-phenylcarbamate (desmedipham); and Isopropyl-N-(3-chlorophenyl)carbamate (CIPC)	6.5%	A
29242947	Other cyclic amides used as pesticides	6.5%	A
29242952	Aromatic cyclic amides for use as fast color bases	6.5%	A
29242957	Diethylaminoacetoxylidide (Lidocaine)	Free	K
29242962	Other aromatic cyclic amides and derivatives for use as drugs	6.5%	A
29242965	5-Bromoacetyl-2-salicylamide	6.5%	A
29242971	Aromatic cyclic amides and their derivatives of products described in additional U.S. note 3 to section VI, nesoi	6.5%	C
29242976	Aromatic cyclic amides and their derivatives; salts thereof; nesoi	6.5%	A
29242980	2,2-Dimethylcyclopropylcarboxamide	Free	K
29242995	Other nonaromatic cyclic amides and their derivatives; salts thereof; nesoi	6.5%	C
29251100	Saccharin and its salts	6.5%	A
29251200	Glutethimide (INN)	Free	K
29251910	Ethylenebistetrabromophthalimide	6.5%	A
29251930	Bis(o-tolyl)carbodiimide; and 2,2,6,6-tetraisopropyldiphenylcarbodiimide	Free	K
29251942	Other aromatic imides and their derivatives; salts thereof; nesoi	6.5%	A
29251970	N-Chlorosuccinimide; and N,N-ethylenebis(5,6-dibromo-2,3-norbornanedicarbooximide	Free	K
29251990	Other non-aromatic imides and their derivatives	3.7%	A
29252010	N'-(4-Chloro-o-tolyl)-N,N-dimethylformamidine; bunamidine hydrochloride; and pentamidine	6.5%	A
29252018	N,N'-diphenylguanidine; 3-dimethylaminomethyleneiminophenol hydrochloride; 1,3-di-o-tolyguandidine; and one other specified chemical	Free	K
29252020	Aromatic drugs of imines and their derivatives, nesoi	6.5%	A
29252060	Aromatic imines and their derivatives; salts thereof (excluding drugs); nesoi	6.5%	A
29252070	Tetramethylguanidine	Free	K

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29252090	Non-aromatic imines and their derivatives; salts thereof	3.7%	A
29261000	Acrylonitrile	6.5%	D
29262000	1-Cyanoguanidine (Dicyandiamide)	Free	K
29263010	Fenproporex (INN) and its salts	Free	K
29263020	4-Cyano-2-dimethylamino-4,4-diphenylbutane	6.5%	A
29269001	2-Cyano-4-nitroaniline	Free	K
29269005	2-Amino-4-chlorobenzonitrile (5-chloro-2-cyanoaniline); 2-amino-5-chlorobenzonitrile; 4-amino-2-chlorobenzonitrile; and others specified	6.5%	A
29269008	Benzonitrile	6.5%	A
29269011	2,6-Diclorobenzonitrile	Free	K
29269012	Other dichlorobenzonitriles	6.5%	A
29269014	p-Chlorobenzonitrile and verapamil hydrochloride	6.5%	A
29269016	Specifically named derivative of dimethylcyclopropanecarboxylic acid	Free	K
29269017	o-Chlorobenzonitrile	6.5%	A
29269019	N,N-Bis(2-cyanoethyl)aniline; and 2,6-diflourobenzonitrile	Free	K
29269021	Aromatic fungicides of nitrile-function compounds	6.5%	A
29269023	3,5-Dibromo-4-hydroxybenzonitrile (Bromoxynil)	6.5%	A
29269025	Aromatic herbicides of nitrile-function compounds, nesoi	6.5%	A
29269030	Other aromatic nitrile-function pesticides	6.5%	A
29269043	Aromatic nitrile-function compounds, nesoi, described in additional U.S. note 3 to section VI	6.5%	A
29269048	Aromatic nitrile-function compounds other than those products in additional U.S. note 3 to section VI, nesoi	6.5%	A
29269050	Nonaromatic nitrile-function compounds, nesoi	Free	K
29270003	4-Aminoazobenzenedisulfonic acid, monosodium salt	Free	K
29270006	p-Aminoazobenzenedisulfonic acid, and diazoaminobenzene (1,3-diphenyltriazine)	5.8%	A
29270015	1,1'-Azobisformamide	3.7%	A
29270018	1-Naphthalenesulfonic acid, 6-diazo-5,6-dihydro-5-oxo, ester with phenyl compound; and three other specified chemicals	Free	K
29270025	Diazo-, azo- or azoxy-compounds used as photographic chemicals	6.5%	A
29270030	Fast color bases and fast color salts, of diazo-, azo- or azoxy-compounds	6.5%	A
29270040	Diazo-, azo- or azoxy-compounds, nesoi, described in additional U.S. note 3 to section VI	6.5%	A
29270050	Other diazo-, azo- or azoxy-compounds, nesoi	6.5%	A
29280010	Methyl ethyl ketoxime	3.7%	C
29280015	Phenylhydrazine	Free	K
29280025	Aromatic organic derivatives of hydrazine or of hydroxylamine	6.5%	C
29280030	Nonaromatic drugs of organic derivatives of hydrazine or of hydroxylamine, other than Methyl ethyl ketoxime	3.7%	C
29280050	Nonaromatic organic derivatives of hydrazine or of hydroxylamine, nesoi	6.5%	C
29291010	Toluenediisocyanates (unmixed)	6.5%	G
29291015	Mixtures of 2,4- and 2,6-toluenediisocyanates	6.5%	A
29291020	Bitolylene diisocyanate (TODI); o-Isocyanic acid, o-tolyl ester; and Xylene diisocyanate	5.8%	A
29291027	N-Butylisocyanate; cyclohexyl isocyanate; 1-isocyanato-3-(trifluoromethyl)benzene; 1,5-naphthalene diisocyanate; and octadecyl isocyanate	Free	K
29291030	3,4-Dichlorophenylisocyanate	6.5%	A
29291035	1,6-Hexamethylene diisocyanate	6.5%	A
29291055	Isocyanates of products described in additioonal U.S. note 3 to sect VI	6.5%	A
29291080	Other isocyanates, nesoi	6.5%	A
29299005	2,2-Bis(4-cyanatophenyl)-1,1,1,3,3,3,-hexafluoropropane; 2,2-bis(4-cyanatophenyl)propane; 1,1-ethylidenebis(phenyl-4-cyanate); and 2 others	Free	K
29299015	Other aromatic compounds with other nitrogen function of products described in additional U.S. note 3 to section VI	6.5%	A
29299020	Aromatic compounds with other nitrogen function, nesoi	6.5%	A
29299050	Nonaromatic compounds with other nitrogen functions, except isocyanates	6.5%	A
29301000	Dithiocarbonates (xanthates)	3.7%	A
29302010	Aromatic pesticides of thiocarbamates and dithiocarbamates	6.5%	A
29302020	Aromatic compounds of thiocarbamates and dithiocarbamates, excluding pesticides	6.5%	A
29302070	S-(2,3,3-trichloroallyl)diisopropylthiocarbamate	Free	K
29302090	Other non-aromatic thiocarbamates and dithiocarbamates	3.7%	A
29303030	Tetramethylthiuram monosulfide	Free	K
29303060	Thiuram mono-, di- or tetrasulfides, other than tetramethylthiuram monosulfide	3.7%	A
29304000	Methionine	Free	K
29309010	Aromatic pesticides of organo-sulfur compounds, nesoi	6.5%	C
29309024	N-Cyclohexylthiophthalimide	6.5%	C
29309026	3-(4-Aminobenzamido)phenyl-beta-hydroxyethylsulfone; 2-[(4-aminophenyl)sulfonyl]ethanol, hydrogen sulfate ester; diphenylthiourea; & others	Free	K
29309029	Other aromatic organo-sulfur compounds (excluding pesticides)	6.5%	C
29309030	Thiocyanates, thiurams and isothiocyanates	3.7%	C
29309042	O,O-Dimethyl-S-methylcarbamoylmethyl phosphorodithioate; and malathion	Free	K
29309044	Other non-aromatic organo-sulfur compounds used as pesticides	6.5%	C
29309046	dl(underscored)-Hydroxy analog of dl(underscored)-methionine	Free	K
29309049	Nonaromatic organo-sulfur acids, nesoi	4.2%	C
29309071	Dibutylthiourea	Free	K
29309090	Other non-aromatic organo-sulfur compounds	3.7%	C
29310005	Diphenyldichlorosilane; and phenyltrichlorosilane	Free	K
29310010	4,4'-Diphenyl-bis-phosphonous acid, di(2',2'',4',4''-di-tert-butyl)phenyl ester	6.5%	A
29310015	Sodium tetraphenylboron	5.8%	A
29310022	Drugs of aromatic organo-inorganic (except organo-sulfur) compounds	6.5%	A
29310025	Pesticides of aromatic organo-inorganic (except organo-sulfur) compounds	6.5%	A

HTS 8	Description	Base Rate	Staging Category
29310027	Aromatic organo-mercury compounds	6.5%	A
29310030	Aromatic organo-inorganic compounds, nesoi, described in additional U.S. note 3 to section VI	6.5%	A
29310060	Other aromatic organo-inorganic compounds (excluding products described in additional U.S. note 3 to section VI	6.5%	A
29310070	N,N'-Bis(trimethylsilyl)urea;2-Phosphonobutane-1,2,4-tricarboxylic acid and its salts; and one other specified chemical	Free	K
29310090	Other non-aromatic organo-inorganic compounds	3.7%	A
29321100	Tetrahydrofuran	3.7%	A
29321200	2-Furaldehyde (Furfuraldehyde)	Free	K
29321300	Furfuryl alcohol and tetrahydrofurfuryl alcohol	3.7%	A
29321910	Aromatic heterocyclic compounds with oxygen hetero-atom(s) only, containing an unfused furan ring, nesoi	6.5%	C
29321950	Nonaromatic heterocyclic compounds with oxygen hetero-atom(s) only, containing an unfused furan ring, nesoi	3.7%	C
29322100	Coumarin, methylcoumarins and ethylcoumarins	6.5%	A
29322910	Aromatic pesticides of lactones	6.5%	A
29322920	Aromatic drugs of lactones	6.5%	A
29322925	4-Hydroxycoumarin	6.5%	A
29322930	Aromatic lactones, nesoi, described in additional U.S. note 3 to section VI	6.5%	A
29322945	Aromatic lactones, nesoi	6.5%	A
29322950	Nonaromatic lactones	3.7%	A
29329100	Isosafrole	6.5%	A
29329200	1-(1,3-Benzodioxol-5-yl)propan-2-one	6.5%	A
29329300	Piperonal (heliotropin)	4.8%	A
29329400	Safrole	6.5%	A
29329500	Tetrahydrocannabinols (all isomers)	Free	K
29329904	2,2-Dimethyl-1,3-benzodioxol-4-yl methylcarbamate (Bendiocarb)	Free	K
29329908	2-Ethoxy-2,3-dihydro-3,3-dimethyl-5-benzofuranylmethanesulfonate	6.5%	C
29329920	Aromatic pesticides of heterocyclic compounds with oxygen hetero-atom(s) only, nesoi	6.5%	C
29329932	Benzofuran (Coumarone); and Dibenzofuran (Diphenylene oxide)	Free	K
29329935	2-Hydroxy-3-dibenzofurancarboxylic acid	6.5%	C
29329939	Benzointetrahydropyranyl ester; and Xanthen-9-one	5.8%	C
29329955	Bis-O-[(4-methylphenyl)methylene]-D-glucitol (Dimethylbenzylidene sorbitol); and Rhodamine 2C base	Free	K
29329961	Aromatic heterocyclic compounds with oxygen hetero-atom(s) only described in additional U.S. note 3 to section VI, nesoi	6.5%	C
29329970	Aromatic heterocyclic compounds with oxygen hetero-atom(s) only, nesoi	6.5%	C
29329990	Nonaromatic heterocyclic compounds with oxygen hetero-atom(s) only, nesoi	3.7%	C
29331100	Phenazone (Antipyrine) and its derivatives	6.5%	A
29331904	Aminoethylphenylpyrazole (phenylmethylaminopyrazole); 3-methyl-1-(p-tolyl)-2-pyrazolin-5-one (p-tolylmethylpyrazolone)	Free	K
29331908	3-(5-Amino-3-methyl-1H-pyrazol-1-yl)benzenesulfonic acid; amino-J-pyrazolone; and another 12 specified chemicals	5.8%	A
29331915	1,2-Dimethyl-3,5-diphenyl-1H-pyrazolium methyl sulfate (difenzoquat methyl sulfate)	Free	K
29331918	2-Chloro-5-sulfophenylmethylpyrazolone; phenylcarbethyoxypyrazolone; and 3 other specified chemicals	Free	K
29331923	Aromatic or modified aromatic pesticides containing an unfused pyrazole ring (whether or not hydrogenated) in the structure	6.5%	A
29331930	Aromatic or modified aromatic photographic chemicals containing an unfused pyrazole ring (whether or n/hydrogenated) in the structure, nesoi	6.5%	A
29331935	Aromatic or modified aromatic drugs of heterocyclic compounds with nitrogen hetero-atom(s) only containing an unfused pyrazole ring	6.5%	A
29331937	Aromatic or mod. aromatic compound desc in add US note 3 to section VI contain an unfused pyrazole ring (w/wo hydrogenated) in the structure	6.5%	A
29331943	Aromatic or modified aromatic compounds (excluding products in add US note 3 to sec VI) containing an unfused pyrazole ring in the structure	6.5%	A
29331945	Nonaromatic drugs of heterocyclic compounds with nitrogen hetero-atom(s) only containing an unfused pyrazole ring	3.7%	A
29331970	3-Methyl-5-pyrazolone	Free	K
29331990	Other compound (excluding aromatic, modified aromatic & drugs) containing unfused pyrazole ring (whether or n/hydrogenated) in the structure	6.5%	A
29332100	Hydantoin and its derivatives	6.5%	A
29332905	1-[1-((4-Chloro-2-(trifluoromethyl)phenyl)imino)-2-propoxyethyl]-1H-imidazole (triflumizole); and ethylene thiourea	Free	K
29332910	2-Phenylimidazole	5.8%	C
29332920	Aromatic or modified aromatic drugs of heterocyclic compounds with nitrogen hetero-atom(s) only cont. an unfused imidazole ring	6%	C
29332935	Aromatic or mod. aromatic goods in add US note 3 to sect VI containing an unfused imidazole ring (whether or n/hydrogenated) in structure	6.5%	C
29332943	Aromatic or mod aromatic goods contng unfused imidazole ring (whether or n/hydrogenated) in the structure (exc prod in add US note 3 sec VI)	6.5%	C
29332945	Nonaromatic drugs of heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused imidazole ring, nesoi	3.7%	C
29332960	Imidazole	Free	K
29332990	Other compounds (excluding drugs, aromatic and modified aromatic compounds) containing an unfused imidazole ring (whether or n/hydrogenated)	6.5%	C
29333100	Pyridine and its salts	Free	K
29333210	Piperidine	6.5%	A
29333250	Piperidine salts	6.5%	A

HTS 8	Description	Base Rate	Staging Category
29333300	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), and other specified INNs; salts thereof	Free	K
29333908	1-(3-Sulfapropyl)pryidinium hydroxide; N,N-bis(2,2,6,6-tetramethyl-4-piperidinyl)-1,6-hexanediamine; and 5 other specified chemicals	Free	K
29333910	Collidines, lutidines and picolines	Free	K
29333915	Quinuclidin-3-ol	5.8%	C
29333920	p-Chloro-2-benzylpyridine & other specified heterocyclic compounds, w nitrogen hetero-atom(s) only cont. an unfused pyridine ring	5.8%	C
29333921	Fungicides of heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyridine ring	6.5%	C
29333923	o-Paraquat dichloride	6.5%	C
29333925	Herbicides nesoi, of heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyridine ring	6.5%	C
29333927	Pesticides nesoi, of heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyridine ring	6.5%	C
29333931	Psychotherapeutic agents of heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyridine ring, nesoi	6.5%	C
29333941	Drugs containing an unfused pyridine ring (whether or not hydrogenated) in the structure, nesoi	6.5%	C
29333961	Heterocyclic compounds with nitrogen hetero-atom(s) only containing an unfused pyridine ring, described in add. US note 3 to sec. VI	6.5%	C
29333991	Heterocyclic compounds with nitrogen hetero-atom(s) only containing an unfused pyridine ring, nesoi	6.5%	C
29334100	Levorphenol (INN) and its salts	Free	K
29334908	4,7-Dichloroquinoline	6.5%	A
29334910	Ethoxyquin (1,2-Dihydro-6-ethoxy-2,2,4-trimethylquinoline)	6.5%	A
29334915	8-Methylquinoline and Isoquinoline	5.8%	A
29334917	Ethyl ethyl-6,7,8-trifluoro-1,4-dihydro-4-oxo-3-quinoline carboxylate	Free	K
29334920	5-Chloro-7-iodo-8-quinolinol (Iodochlorhydroxyquin); Decoquinate; Diiodohydroxyquin; and Oxyquinoline sulfate	6.5%	A
29334926	Drugs containing a quinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused, nesoi	6.5%	A
29334930	Pesticides of heterocyclic compounds with nitrogen hetero-atom(s) only, cont. a quinoline or isoquinoline ring-system, not further fused	6.5%	A
29334960	Products described in add. US note 3 to sec VI containing quinoline or isoquinoline ring-system (whether or n/hydrogenated), n/further fused	6.5%	A
29334970	Heterocyclic compounds with nitrogen hetero-atom(s) only, containing a quinoline ring-system, not further fused, nesoi	6.5%	A
29335210	Malonylurea (barbituric acid)	Free	K
29335290	Salts of barbituric acid	Free	K
29335300	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, and other specified INNs; salts thereof	Free	K
29335400	Other derivatives of malonylurea (barbituric acid); salts thereof	3.7%	A
29335500	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	Free	K
29335910	Aromatic or modified aromatic herbicides of heterocyclic compounds with nitrogen hetero-atom(s) only, cont. a pyrimidine or piperazine ring	6.5%	C
29335915	Aromatic or mod. aromatic pesticides nesoi, of heterocyclic compounds with nitrogen hetero-atom(s) only cont. pyrimidine or piperazine ring	6.5%	C
29335918	Nonaromatic pesticides of heterocyclic compounds with nitrogen hetero-atom(s) only, cont. pyrimidine or piperazine ring, nesoi	6.5%	C
29335921	Antihistamines, including those principally used as antinauseants	6.5%	C
29335922	Nicarbazin and trimethoprim	6.5%	C
29335936	Anti-infective agents nesoi, of heterocyclic compounds with nitrogen hetero-atom(s) only, cont. pyrimidine, piperazine ring	6.5%	C
29335946	Psychotherapeutic agents of heterocyclic compounds with nitrogen hetero-atom(s) only, cont. pyrimidine or piperazine ring, nesoi	6.5%	C
29335953	Other aromatic or modified aromatic drugs containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure	6.5%	C
29335959	Nonaromatic drugs of heterocyclic compounds nesoi, with nitrogen hetero-atom(s) only, cont. a pyrimidine or piperazine ring	3.7%	C
29335970	Aromatic heterocyclic compounds nesoi, with nitrogen hetero-atom(s) only, cont. pyrimidine or piperazine ring, in add. U.S. note 3, sec. VI	6.5%	C
29335980	Aromatic or modified aromatic heterocyclic compounds nesoi, with nitrogen hetero-atom(s) only, cont. pyrimidine or piperazine ring	6.5%	C
29335985	2-Amino-4-chloro-6-methoxypyrimidine; 2-amino-4,6-dimethoxypyrimidine; and 6-methyluracil	Free	K
29335995	Other (excluding aromatic or mod aromatic) compds containing pyrimidine ring (whether or n/hydrogenated) or piperazine ring in the structure	6.5%	C
29336100	Melamine	3.5%	A
29336920	2,4-Diamino-6-phenyl-1,3,5-triazine	Free	K
29336960	Other compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure	3.5%	A
29337100	6-Hexanelactam (epsilon-Caprolactam)	6.5%	D
29337200	Clobazam (INN) and methyprylon (INN)	Free	K
29337904	2,4-Dihydro-3,6-diphenylpyrrolo-(3,4-C)pyrrole-1,4-dione	Free	K
29337908	Aromatic or modified aromatic lactams with nitrogen hetero-atoms only described in additional U.S. note 3 to section VI	6.5%	C
29337915	Aromatic or modified aromatic lactams, nesoi	6.5%	C
29337920	N-Methyl-2-pyrrolidone, and 2-pyrrolidone	4.2%	C
29337930	N-Vinyl-2-pyrrolidone, monomer	5.5%	C
29337940	12-Aminododecanoic acid lactam	Free	K
29337985	Aromatic or modified aromatic lactams with nitrogen hetero-atoms only, nesoi	6.5%	C
29339100	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, and other specified INNs; salts thereof	Free	K

HTS 8	Description	Base Rate	Staging Category
29339901	Butyl (R)-2-[4-(5-trifluoromethyl-2-pyridinyloxy)phenoxy]propanoate	Free	K
29339902	2-[4-[(6-Chloro-2-quinoxalinyl)oxy]phenoxy]propionic acid, ethyl ester; and 1 other specified aromatic chemical	Free	K
29339905	Acridine and indole	Free	K
29339906	alpha-Butyl-alpha-(4-chlorophenyl)-1H-1,2,4-triazole-1-propanenitrile (Mycolbutanil); and one other specified aromatic chemical	6.5%	C
29339908	Acetoacetyl-5-aminobenzimidazolone; 1,3,3-Trimethyl-2-methyleneindoline; and two other specified aromatic chemicals	Free	K
29339911	Carbazole	Free	K
29339912	6-Bromo-5-methyl-1H-imidazo-(4,5-b)pyridine; 2-sec-butyl-4-tert-butyl-6-(benzotriazol-2-yl)phenol; 2-methylindoline; and other specific	5.8%	C
29339914	5-Amino-4-chloro-alpha-phenyl-3-pyridazinone	6.5%	C
29339916	o-Diquat dibromide (1,1-Ethylene-2,2-dipyridylium dibromide)	Free	K
29339917	Aromatic or modified aromatic insecticides with nitrogen hetero-atom(s) only, nesoi	6.5%	C
29339922	Other heterocyclic aromatic or modified aromatic pesticides with nitrogen hereo-atom(s) only, nesoi	6.5%	A
29339924	Aromatic or modified aromatic photographic chemicals with nitrogen hetero-atom(s) only	6.5%	C
29339926	Aromatic or modified aromatic antihistamines of heterocyclic compounds with nitrogen hetero-atom(s) only	6.5%	C
29339942	Acriflavin; Acriflavin hydrochloride; Carbadox; Pyrazinamide	Free	K
29339946	Aromatic or modified aromatic anti-infective agents of heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	6.5%	C
29339951	Hydralazine hydrochloride	Free	K
29339953	Aromatic or modified aromatic cardiovascular drugs of heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	6.5%	C
29339955	Aromatic or modified aromatic analgesics and certain like affecting chemicals, of heterocyclic compounds with nitrogen hetero-atom(s) only	6.5%	C
29339958	Droperidol; and Imipramine hydrochloride	Free	K
29339961	Aromatic/modified aromatic psychotherapeutic agents, affecting the CNS, of heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	6.5%	C
29339965	Aromatic or modified aromatic anticonvulsants, hypnotics and sedatives, of heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	6.5%	C
29339970	Aromatic or modified aromatic drugs affecting the central nervous system, of heterocyclic compounds with nitrogen atom(s) only, nesoi	6.5%	C
29339975	Aromatic or modified aromatic drugs of heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	6.5%	C
29339979	Aromatic or modified aromatic compounds with nitrogen hetero-atom(s) only described in additional U.S. note 3 to section VI	6.5%	C
29339982	Aromatic or mod. aromatic compounds with nitrogen hetero-atom(s) only other than products described in add. U.S. note 3 to section VI, nesoi	6.5%	C
29339985	3-Amino-1,2,4-triazole	3.7%	C
29339987	Hexamethylenetetramine	6.3%	C
29339989	Hexamethyleneimine	Free	K
29339990	Nonaromatic drugs of heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	3.7%	C
29339997	Nonaromatic heterocyclic compounds with nitrogen hetero-atom(s) only, nesoi	6.5%	C
29341010	Aromatic or modified aromatic heterocyclic compounds cont. an unfused thiazole ring, described in add. U.S. note 3 to section VI	6.5%	A
29341020	Aromatic or modified aromatic heterocyclic compounds, nesoi, containing an unfused thiazole ring	6.5%	A
29341070	4,5-Dichloro-2-n-octyl-4-isothiazolin-3-one; thiothiamine hydrochloride; and 4 other specified chemicals	Free	K
29341090	Other compounds (excluding aromatic or modified aromatic) containing an unfused thiazole ring (whether or not hydrogenated) in the structure	6.5%	A
29342005	N-tert-Butyl-2-benzothiazolesulfenamide	6.5%	A
29342010	2,2'-Dithiobisbenzothiazole	6.5%	A
29342015	2-Mercaptobenzothiazole; and N-(Oxydiethylene)benzothiazole-2-sulfenamide	6.5%	A
29342020	2-Mercaptobenzothiazole, sodium salt (2-Benzothiazolethiol, sodium salt)	6.5%	A
29342025	2-Amino-5,6-dichlorobenzothiazole; 2-amino-6-nitrobenzothiazole; and 2 other specified chemicals	Free	K
29342030	2-Amino-6-methoxybenzothiazole and other specified heterocyclic compounds, cont. a benzothiazole ring-system, not further fused	5.8%	A
29342035	Pesticides containing a benzothiazole ring-system, not further fused	6.5%	A
29342040	Heterocyclic compounds containing a benzothiazole ring-system, not further fused, described in add. U.S. note 3 to section VI	6.5%	A
29342080	Other compounds containing a benzothiazole ring system (whether or not hydrogenated), not further fused	6.5%	A
29343012	2-(Trifluoromethyl)phenothiazine	6.5%	A
29343018	Ethyl (1H-phenothiazin-2,4,1)carbamate	Free	K
29343023	Antidepressants, tranquilizers and other pschotherapeutic agents containing a phenothiazine ring-system, not further fused	6.5%	A
29343027	Other drugs containing a phenothiazine ring system (whether or not hydrogenated), not further fused, nesoi	6.5%	A
29343043	Products described in add. US note 3 to section VI containing a phenothiazine ring system (whether or not hydrogenated), not further fused	6.5%	A
29343050	Heterocyclic compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused, nesoi	6.5%	A
29349100	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), and other specified INNs; salts thereof	Free	K
29349901	Mycophenolate mofetil	Free	K
29349903	2-Acetylbenzo(b)thiophene; and 2 other specified aromatic or modified aromatic compounds	Free	K

HTS 8	Description	Base Rate	Staging Category
29349905	5-Amino-3-phenyl-1,2,4-thiadiazole(3-Phenyl-5-amino-1,2,4-thiadiazole); and 3 other specified aromatic/mod. aromatic heterocyclic compounds	5.8%	C
29349906	7-Nitronaphth[1,2]oxadiazole-5-sulfonic acid and its salts	6.5%	C
29349907	Ethyl 2-[4-[(6-chloro-2-benzoxazoyl)oxy]phenoxy]propanoate (Fenoxaprop- ethyl)	Free	K
29349908	2,5-Diphenyloxazole	6.5%	C
29349909	1,2-Benzisothiazolin-3-one	Free	K
29349911	2-tert-Butyl-4-(2,4-dichloro-5-isopropoxyphenyl)-delta(squared)-1,3,4-oxadiazolin-5-one; Bentazon; Phosalone	6.5%	C
29349912	Aromatic or modified aromatic fungicides of other heterocyclic compounds, nesoi	6.5%	C
29349915	Aromatic or modified aromatic herbicides of other heterocyclic compounds, nesoi	6.5%	C
29349916	Aromatic or modified aromatic insecticides of other heterocyclic compounds, nesoi	6.5%	C
29349918	Aromatic or modified aromatic pesticides nesoi, of other heterocyclic compounds, nesoi	6.5%	C
29349920	Aromatic or modified aromatic photographic chemicals of other heterocyclic compounds, nesoi	6.5%	C
29349930	Aromatic or modified aromatic drugs of other heterocyclic compounds, nesoi	6.5%	C
29349939	Aromatic or modified aromatic other heterocyclic compounds described in additional U.S. note 3 to section VI	6.5%	C
29349944	Aromatic or modified aromatic other heterocyclic compounds, nesoi	6.5%	C
29349947	Nonaromatic drugs of other heterocyclic compounds, nesoi	3.7%	C
29349970	Morpholinethyl chloride hydrochloride; 2-methyl-2,5-dioxo-1-oxa-2-phospholan; and 1 other specified nonaromatic chemical	Free	K
29349990	Nonaromatic other heterocyclic compounds, nesoi	6.5%	C
29350006	4-Amino-6-chloro-m-benzenedisulfonamide; and Methyl-4-aminobenzenesulfonylcarbamate (Asulam)	6.5%	A
29350010	2-Amino-N-ethylbenzenesulfonamide; and six other specified sulfonamides	6.5%	A
29350013	(5-[2-Chloro-4-(trifluoromeythyl)phenoxy]-N-(methylsulfonyl)-2-nitrobenzamide) (fomesafen); and seven other specified chemicals	Free	K
29350015	o-Toluenesulfonamide	6.5%	A
29350020	Fast color bases and fast color salts, of sulfonamides	6.5%	A
29350029	Acetylsulfaguanidine	Free	K
29350030	Sulfamethazine	Free	K
29350032	Acetylsulfisoxazole; sulfacetamide, sodium; and sulfamethazine, sodium	6.5%	A
29350033	Sulfathiazole; and sulfathiazole, sodium	Free	K
29350042	Salicylazosulfapyridine; sulfadiazine; sulfamerazine; sulfaguanidine; and sulfapyridine	Free	K
29350048	Other sulfonamides used as anti-infective agents	6.5%	A
29350060	Other sulfonamide drugs (excluding anti-infective agents)	6.5%	A
29350075	Other sulfonamides (excluding drugs and certain specified chemicals) described in additional U.S. note 3 to section VI	6.5%	A
29350095	Other sulfonamides (excluding drugs and certain specified chemicals) not described in additional U.S. note 3 to section VI	6.5%	A
29361000	Provitamins, unmixed	Free	K
29362100	Vitamins A and their derivatives, unmixed, natural or synthesized	Free	K
29362200	Vitamin B1 (Thiamine) and its derivatives, unmixed, natural or synthesized	Free	K
29362300	Vitamin B2 (Riboflavin) and its derivatives, unmixed, natural or synthesized	Free	K
29362400	Vitamin B3 or B5 (d- or dl-Pantothenic acid) and its derivatives, unmixed, natural or synthesized	Free	K
29362500	Vitamin B6 (Pyridoxine and related compounds with Vitamin B6 activity) and its derivatives, unmixed, natural or synthesized	Free	K
29362600	Vitamin B12 (Cyanocobalamin and related compounds with Vitamin B12 activity) and its derivatives, unmixed, natural or synthesized	Free	K
29362700	Vitamin C (Ascorbic acid) and its derivatives, unmixed, natural or synthesized	Free	K
29362800	Vitamin E (Tocopherols and related compounds with Vitamin E activity) and its derivatives, unmixed, natural or synthesized	Free	K
29362910	Folic acid and its derivatives, unmixed	Free	K
29362915	Niacin an niacinamide	Free	K
29362920	Aromatic or modified aromatic vitamins and their derivatives, nesoi	Free	K
29362950	Other vitamins and their derivatives, nesoi	Free	K
29369000	Vitamins or provitamins nesoi (including natural concentrates) and intermixtures of the foregoing, whether or not in any solvent	Free	K
29371100	Somatotropin, its derivatives and structural analogues	Free	K
29371200	Insulin and its salts	Free	K
29371900	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues, nesoi	Free	K
29372100	Cortisone, hydrocortisone, prednisone (Dehydrocortisone) and prednisolone (Dehydrohydrocortisone)	Free	K
29372200	Halogenated derivatives of corticosteroidal hormones	Free	K
29372310	Estrogens and progestins obtained directly or indirectly from animal or vegetable materials	Free	K
29372325	Estradiol benzoate; and Estradiol cyclopentylpropionate (estradiol cypionate)	Free	K
29372350	Other estrogens and progestins not derived from animal or vegetable materials, nesoi	Free	K
29372910	Desonide; and Nandrolone phenpropionate	Free	K
29372990	Steroidal hormones, their derivatives and structural analogues, nesoi	Free	K
29373100	Epinephrine	Free	K
29373910	Epinephrine hydrochloride	Free	K
29373990	Catecholamine hormones, their derivatives and structural analogues, nesoi	Free	K
29374010	l(underscored)-Thyroxine, sodium	Free	K

HTS 8	Description	Base Rate	Staging Category
29374090	Amino-acid derivatives of hormones and their derivatives, nesoi	Free	K
29375000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Free	K
29379000	Other hormones,their derivatives and structural analogues,other steroid derivatives and structural analogue used primarily as hormones,nesoi	Free	K
29381000	Rutoside (Rutin) and its derivatives	1.5%	A
29389000	Glycosides, natural or synthesized, and their salts, ethers, esters, and other derivatives other than rutoside and its derivatives	3.7%	A
29391100	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, and other specified INNs; salts thereof	Free	K
29391910	Papaverine and its salts	Free	K
29391920	Synthetic alkaloids of opium and their derivatives; salts thereof; nesoi	Free	K
29391950	Nonsynthetic alkaloids of opium and their derivatives; salts thereof; nesoi	Free	K
29392100	Quinine and its salts	Free	K
29392900	Alkaloids of cinchona, and their derivatives; salts thereof, other than quinine and its salts	Free	K
29393000	Caffeine and its salts	Free	K
29394100	Ephedrine and its salts	Free	K
29394200	Pseudoephedrine and its salts	Free	K
29394300	Cathine (INN) and its salts	Free	K
29394901	Ephedrines and their salts, other than cathine and pseudoephedrine and their salts	Free	K
29395100	Fenetylline (INN) its salts	Free	K
29395900	Theophylline aminophylline (Theophylline-ethylenediamine) and their derivatives; salts thereof; nesoi	Free	K
29396100	Ergometrine and its salts	Free	K
29396200	Ergotamine and its salts	Free	K
29396300	Lysergic acid and its salts	Free	K
29396900	Alkaloids of rye ergot and their derivatives, nesoi; salts thereof	Free	K
29399100	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	Free	K
29399900	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives, nesoi	Free	K
29400020	D-Arabinose	Free	K
29400060	Other sugars, nesoi excluding d-arabinose	5.8%	A
29411010	Ampicillin and its salts	Free	K
29411020	Penicillin G salts	Free	K
29411030	Carfecillin, sodium; cloxacillin, sodium; dicloxacillin, sodium; flucloxacillin (Floxacillin); and oxacillin, sodium	Free	K
29411050	Penicillins and their derivatives nesoi, with a penicillanic acid structure; salts thereof	Free	K
29412010	Dihydrostreptomycins and its derivatives; salts thereof	3.5%	A
29412050	Streptomycins and their derivatives; salts thereof, nesoi	Free	K
29413000	Tetracyclines and their derivatives; salts thereof	Free	K
29414000	Chloramphenicol and their derivatives; salts thereof	Free	K
29415000	Erythromycin and their derivatives; salts thereof	Free	K
29419010	Natural antibiotics, nesoi	Free	K
29419030	Antibiotics, nesoi, aromatic or modified aromatic, other than natural	Free	K
29419050	Antibiotics nesoi, other than aromatic or modified aromatic antibiotics	Free	K
29420003	[2,2'-Thiobis(4-(1,1,3,3-tetramethyl-n-butyl)phenolato)(2,1)]-O,O',S-s(1-butanamine), nickel II	Free	K
29420005	Aromatic or modified aromatic drugs of other organic compounds, nesoi	6.5%	A
29420010	Aromatic or modified aromatic organic compounds, nesoi, described in additional U.S. note 3 to section VI	6.5%	A
29420035	Other aromatic or modified aromatic organic compounds (excluding products described in additional U.S. note 3 to section VI)	6.5%	A
29420050	Nonaromatic organic compounds, nesoi	3.7%	A
30011000	Glands and other organs for organotherapeutic uses, dried, whether or not powdered	Free	K
30012000	Extracts of glands or other organs or of their secretions for organotherapeutic uses	Free	K
30019000	Heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, nesoi	Free	K
30021001	Antisera and other blood fractions and modified immunological products	Free	K
30022000	Vaccines for human medicine	Free	K
30023000	Vaccines for veterinary medicine	Free	K
30029010	Ferments, excluding yeasts	Free	K
30029051	Human blood; animal blood prepared for therapeutic, prophylactic, diagnostic uses; toxins, cultures of micro-organisms nesoi & like products	Free	K
30031000	Medicaments, cont. penicillins or streptomycins, not dosage form and not packed for retail	Free	K
30032000	Medicaments containing antibiotics, nesoi, not dosage form and not packaged for retail	Free	K
30033100	Medicaments containing insulin, not dosage form and not packed for retail	Free	K
30033910	Medicaments containing artificial mixtures of natural hormones, but not antibiotics, not dosage form and not packed for retail	Free	K
30033950	Medicaments containing products of heading 2937, nesoi, but not antibiotics, not dosage form and not packed for retail	Free	K
30034000	Medicaments containing alkaloids but not products of heading 2937 or antibiotics, not dosage form and not packed for retail	Free	K
30039000	Medicaments nesoi, not dosage form and not packed for retail	Free	K
30041010	Medicaments containing penicillin G salts, in dosage form and packed for retail	Free	K
30041050	Medicaments cont. penicillins or streptomycins, nesoi, in dosage form or packed for retail	Free	K

HTS 8	Description	Base Rate	Staging Category
30042000	Medicaments containing antibiotics, nesoi, in dosage form or packed for retail	Free	K
30043100	Medicaments containing insulin, in dosage form or packed for retail	Free	K
30043200	Medicaments, containing adrenal cortical hormones, in dosage form or packed for retail	Free	K
30043900	Medicaments, containing products of heading 2937 nesoi, in dosage form or packed for retail	Free	K
30044000	Medicaments cont. alkaloids, but not products of heading 2937 or antibiotics, in dosage form or packed for retail	Free	K
30045010	Medicaments containing vitamin B2 synthesized from aromatic or mod. aromatic compounds, in dosage form or packed for retail	Free	K
30045020	Medicaments containing vitamin B12 synthesized from aromatic or mod. aromatic compounds, in dosage form or packed for retail	Free	K
30045030	Medicaments containing vitamin E synthesized from aromatic or mod. aromatic compounds, in dosage form or packed for retail	Free	K
30045040	Medicaments containing vitamins nesoi, synthesized from aromatic or mod. aromatic compounds, in dosage form or packed for retail	Free	K
30045050	Medicaments containing vitamins or other products of heading 2936, nesoi, in dosage form or packed for retail	Free	K
30049010	Medicaments containing antigens or hyaluronic acid or its sodium salt, nesoi, in dosage form or packed for retail	Free	K
30049091	Medicaments consisting of mixed or unmixed products for therapeutic or prophylactic uses, in measured doses or put up for retail, nesoi	Free	K
30051010	Adhesive dressings and other articles having an adhesive layer, coated or impregnated with pharmaceutical substances, packed for retail	Free	K
30051050	Adhesive dressings and other articles having an adhesive layer, packed for retail for medical, surgical, dental, veterinary purposes	Free	K
30059010	Wadding, gauze, bandages, & similar articles, not having an adhesive layer, coated, impregnated with pharmaceutical substances, for retail	Free	K
30059050	Wadding, gauze, bandages, and similar articles, not having an adhesive layer, packed for retail for medical, surgical, like purposes	Free	K
30061000	Sterile surgical catgut, suture materials, tissue adhesives for wound closure, laminaria, laminaria tents, and absorbable hemostatics	Free	K
30062000	Blood-grouping reagents	Free	K
30063010	Opacifying preparation for X-ray examination; diagnostic reagent designed to be administered to the patient; all cont. antigens or antisera	Free	K
30063050	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient, nesoi	Free	K
30064000	Dental cements and other dental fillings; bone reconstruction cements	Free	K
30065000	First-aid boxes and kits	Free	K
30066000	Chemical contraceptive preparations based on hormones or spermicides	Free	K
30067000	Gel preparation use human/veterinary medicine lubricant in surgical operation, physical exam or coupling agent tween body & med instrument	5%	A
30068000	Waste pharmaceuticals	Free	K
31010000	Animal or vegetable fertilizers; fertilizers produced by the mixing or chemical treatment of animal or vegetable products	Free	K
31021000	Urea, whether or not in aqueous solution	Free	K
31022100	Ammonium sulfate	Free	K
31022900	Double salts and mixtures of ammonium sulfate and ammonium nitrate	Free	K
31023000	Ammonium nitrate, whether or not in aqueous solution	Free	K
31024000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic nonfertilizing substances	Free	K
31025000	Sodium nitrate	Free	K
31026000	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	K
31027000	Calcium cyanamide	Free	K
31028000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	K
31029000	Mineral or chemical fertilizers, nitrogenous, nesoi, including mixtures not specified elsewhere in heading 3102	Free	K
31031000	Superphosphates	Free	K
31032000	Basic slag phosphatic fertilizers	Free	K
31039000	Mineral or chemical fertilizers, phosphatic, other than superphosphates or basic slag	Free	K
31041000	Carnallite, sylvite and other crude natural potassium salts	Free	K
31042000	Potassium chloride	Free	K
31043000	Potassium sulfate	Free	K
31049000	Mineral or chemical fertilizers, potassic, nesoi	Free	K
31051000	Fertilizers of chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	Free	K
31052000	Mineral or chemical fertilizers nesoi, containing the three fertilizing elements nitrogen, phosphorus and potassium	Free	K
31053000	Diammonium hydrogenorthophosphate (Diammonium phosphate)	Free	K
31054000	Ammonium dihydrogenorthophosphate (Monoammonium phosphate), mixtures thereof with diammonium hydrogenorthophosphate (Diammonium phosphate)	Free	K
31055100	Mineral or chemical fertilizers nesoi, containing nitrates and phosphates	Free	K
31055900	Mineral or chemical fertilizers nesoi, containing the two fertilizing elements nitrogen and phosphorus	Free	K
31056000	Mineral or chemical fertilizers nesoi, containing the two fertilizing elements phosphorous and potassium	Free	K
31059000	Mineral or chemical fertilizers cont. two or three of the fertilizing elements nitrogen, phosphorus and potassium fertilizers, nesoi	Free	K
32011000	Quebracho tanning extract	Free	K
32012000	Wattle tanning extract	Free	K
32019010	Tannic acid, containing by weight 50 percent or more of tannic acid	1.5%	A

HTS 8	Description	Base Rate	Staging Category
32019025	Tanning extracts of canaigre,chestnut curupay,divi-divi,eucalyptus,gambier,hemlock,larch,mangrove,myrobalan,oak,sumac,tara,urunday,valonia	Free	K
32019050	Tanning extracts of vegetable origin nesoi; tannins and their salts, ethers, esters and other derivatives	3.1%	A
32021010	Aromatic or modified aromatic synthetic organic tanning substances	6.5%	A
32021050	Synthetic organic tanning substances, nonaromatic	6.5%	A
32029010	Tanning substances, tanning preparations and enzymatic preparations for pre-tanning consisting wholly of inorganic substances	Free	K
32029050	Tanning substances, tanning preparations and enzymatic preparations for pre-tanning, nesoi	5%	A
32030010	Coloring matter of annato, archil, cochineal, cudbear, litmus and marigold meal	Free	K
32030030	Mixtures of 3,4-dihydroxyphenyl-2,4,6,-trihydroxypphenylmethanone and 2-(2,4-dihydroxyphenyl)-3,5,7-trihydroxy-4H-1-benzopyran-4-one	Free	K
32030080	Coloring matter of vegetable or animal origin, nesoi	3.1%	A
32041110	Disperse blue 19 and other specified dispersed dyes and preparations based thereon	6.5%	A
32041115	Disperse blue 30 and preparations based thereon	6.5%	A
32041118	N-[2-[2,6-Dicyano-4-methylphenylazo]-5-(diethylamino)phenyl]methanesulfonamide; and 1 other specified disperse dye	Free	K
32041135	Disperse dyes described in add'l U.S. note 3 to section VI	6.5%	A
32041150	Disperse dyes and preparations based thereon, nesoi	6.5%	A
32041205	Acid black 210 powder and presscake	Free	K
32041213	Acid violet 19	Free	K
32041217	Acid dyes, whether or not premetallized, and preparations based thereon, acid black 31, and other specified acid or mordant dyes	6.5%	A
32041220	Acid black 61 and other specified acid and mordant dyes and preparations based thereon	6.5%	A
32041230	Mordant black 75, blue 1, brown 79, red 81, 84 and preparations based thereon	6.5%	A
32041245	Acid dyes, whether or not premetallized, and preparations based thereon, described in add'l U.S. note 3 to section VI	6.5%	A
32041250	Synthetic acid and mordant dyes and preparations based thereon, nesoi	6.5%	A
32041310	Basic black 7 and other specified basic dyes and preparations based thereon	6.5%	A
32041320	Basic orange 22, basic red 13 dyes, and preparations based thereon	6.5%	A
32041325	Basic blue 3; basic red 14; and basic yellow 1, 11, 13; and preparations based thereon	6.5%	A
32041345	3,7-Bis(dimethylamino)phenazathionium chloride (methylene blue); and basic blue 147	Free	K
32041360	Basic dyes and preparations based thereon, described in add'l U.S note 3 to section VIvi	6.5%	A
32041380	Basic dyes and preparations based thereon, nesoi	6.5%	A
32041410	Direct black 62 and other specified basic dyes and preparations based thereon	6.5%	A
32041420	Direct black 51 and other specified basic dyes and preparations based thereon	6.5%	A
32041425	Direct blue 86; direct red 83; direct yellow 28 dyes; and preparations based thereon	6.5%	A
32041430	Direct dyes nesoi, and preparations based thereon, described in additional U.S. note 3 to section VI	6.5%	A
32041450	Direct dyes and preparations based thereon, nesoi	6.5%	A
32041510	Vat blue 1 (synthetic indigo) dye, "Colour Index No. 73000" and preparations based thereon	6.5%	A
32041520	Vat brown 3; vat orange 2, 7; and vat violet 9, 13 dyes and preparations based thereon	6.5%	A
32041525	Vat red 1	Free	K
32041530	Solubilized vat blue 5 and specified solubilized vat dyes and preparations based thereon	6.5%	A
32041535	Solubilized vat orange 3, vat blue 2, vat red 44; and vat yellow 4, 20 and preparations based thereon	6.5%	A
32041540	Vat dyes (incl. those usable as pigments) and preparations based thereon, described in add. U.S. note 3 to sec. VI	6.5%	A
32041580	Vat dyes (including those usable in that state as pigments) and preparations based thereon, nesoi	6.5%	A
32041610	Reactive black 1; blue 1, 2, 4; orange 1; red 1, 2, 3, 5, 6; and yellow 1; and preparations based thereon	6.5%	A
32041620	Specified reactive dye mixtures and preparations based thereon	6.5%	A
32041630	Reactive dyes and preparations based thereon nesoi, described in additional U.S. note 3 to section VI	6.5%	A
32041650	Synthetic reactive dyes and preparations based thereon, nesoi	6.5%	A
32041704	Pigments and preparations based thereon, pigment black 1, and other specified pigments, nesoi	6.5%	G
32041708	Pigment red 178; pigment yellow 101, 138	Free	K
32041720	Copper phthalocyanine ([Phthalocyanato(2-)]copper) not ready for use as a pigment	6.5%	G
32041740	Pigments and preparations based thereon, isoindoline red pigment; pigment red 242, 245; pigment yellow 155, 183, nesoi	Free	K
32041760	Pigments and preparations based thereon, products described in add'l U.S. note 3 to section VI, nesoi	6.5%	G
32041790	Other pigments and preparations based thereon, nesoi	6.5%	G
32041906	Solvent yellow 43, 44, 85, 172	Free	K
32041911	Solvent black 2 and other specified solvent dyes and preparations based thereon	6.5%	A

HTS 8	Description	Base Rate	Staging Category
32041920	Solvent dyes and preparations based thereon, products described in add'l U.S. note 3 to section VI	6.5%	A
32041925	Solvent dyes and preparations based thereon nesoi	6.5%	A
32041930	Sulfur black, "Colour Index Nos. 53185, 53190 and 53195" and preparations based thereon	6.5%	A
32041935	Beta-carotene and other carotenoid coloring matter	3.1%	A
32041940	Synthetic organic coloring matter and preparations based thereon, nesoi, described in additional U.S. note 3 to section VI	6.5%	A
32041950	Synthetic organic coloring matter and preparations based thereon nesoi, including mixtures of items from subheading 320411 to 320419	6.5%	A
32042010	Fluorescent brightening agent 32	6.5%	A
32042040	Benzoxazol	Free	K
32042080	Synthetic organic products of a kind used as fluorescent brightening agents, nesoi	6.5%	A
32049000	Synthetic organic coloring matter or preparations based thereon, nesoi; synthetic organic products used as luminophores	5.9%	A
32050005	Carmine food coloring solutions, cont cochineal carmine lake and paprika oleoresins, not including any synthetic organic coloring matter	Free	K
32050015	Carmine color lakes and preparations as specified in note 3 to this chapter, nesoi	6.5%	A
32050040	Color lakes and preparations based thereon, described in additional U.S. note 3 to section VI	6.5%	A
32050050	Color lakes and preparations based thereon, nesoi	6.5%	A
32061100	Pigments & preparations based on titanium dioxide containing 80 percent or more by weight off titanium dioxide calculated on the dry weight	6%	A
32061900	Pigments and preparations based on titanium dioxide, nesoi	6%	A
32062000	Pigments and preparations based on chromium compounds	3.7%	A
32063000	Pigments and preparations based on cadmium compounds	3.1%	A
32064100	Ultramarine and preparations based thereon	1.5%	A
32064200	Lithopone and other pigments and preparations based on zinc sulfide	2.2%	A
32064300	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	3.7%	A
32064910	Concentrated dispersions of pigments in plastics materials	5.9%	A
32064920	Coloring preparations based on iron oxides, as specified in note 3 to this chapter 32	6.5%	A
32064930	Coloring preparations based on zinc oxides, as specified in note 3 to this chapter 32	1.3%	A
32064940	Coloring preparations based on carbon black, as specified in note 3 to this chapter 32	Free	K
32064950	Coloring matter and preparations, nesoi, as specified in note 3 to this chapter 32	3.1%	A
32065000	Inorganic products of a kind used as luminophores	6.5%	A
32071000	Prepared pigments, opacifiers, colors, and similar preparations, of a kind used in the ceramic, enamelling or glass industry	3.1%	A
32072000	Vitrifiable enamels and glazes, engobes (slips), and similar preparations, of a kind used in the ceramic, enamelling or glass industry	4.9%	A
32073000	Liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry	3.1%	A
32074010	Glass frit and other glass, ground or pulverized	6%	C
32074050	Glass frit and other glass, in the form of granules or flakes	6.5%	C
32081000	Paints and varnishes (including enamels and lacquers) based on polyesters in a nonaqueous medium	3.7%	A
32082000	Paints and varnishes (including enamels and lacquers) based on acrylic or vinyl polymers in a nonaqueous medium	3.6%	A
32089000	Paints and varnishes based on synthetic polymers or chemically modified natural polymers nesoi, in a nonaqueous medium	3.2%	A
32091000	Paints and varnishes (including enamels and lacquers) based on acrylic or vinyl polymers in an aqueous medium	5.1%	A
32099000	Paints and varnishes based on synthetic polymers or chemically modified natural polymers nesoi, in an aqueous medium	5.9%	A
32100000	Other paints and varnishes (including enamels, lacquers and distempers) nesoi; prepared water pigments of a kind used for finishing leather	1.8%	A
32110000	Prepared driers for paints and varnishes	3.7%	A
32121000	Stamping foils	4.7%	A
32129000	Pigments dispersed in nonaqueous media, in liquid or paste form, used in making paints; dyes & coloring matter packaged for retail sale	3.1%	A
32131000	Artists', students' or signboard painters' colors, in tablets, tubes, jars, bottles, pans or in similar packings, in sets	6.5% on the entire set	A
32139000	Artists', students' or signboard painters' colors, in tablets, tubes, jars, bottles, pans or in similar packings, not in sets	3.4%	A
32141000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	3.7%	A
32149010	Nonrefractory surfacing preparations for facades, indoor walls, floors, ceilings or the like, based on rubber	Free	K
32149050	Nonrefractory surfacing preparations for facades, indoor walls, floors, ceilings or the like, not based on rubber	6.5%	A
32151100	Printing ink, black	1.8%	A
32151900	Printing ink, other than black	1.8%	A
32159010	Drawing ink	3.1%	C
32159050	Inks, other than printing or drawing inks	1.8%	C
33011100	Essential oils of bergamot	Free	K
33011200	Essential oils of orange	2.7%	A
33011300	Essential oils of lemon	3.8%	A
33011400	Essential oils of lime	Free	K
33011910	Essential oils of grapefruit	2.7%	A
33011950	Essential oils of citrus fruit, nesoi	Free	K

HTS 8	Description	Base Rate	Staging Category
33012100	Essential oils of geranium	Free	K
33012200	Essential oils of jasmine	Free	K
33012300	Essential oils of lavender or of lavandin	Free	K
33012400	Essential oils of peppermint (Mentha pipenta)	4.2%	A
33012500	Essential oils of mints, other than peppermint	Free	K
33012600	Essential oils of vetiver	Free	K
33012910	Essential oils of eucalyptus	1.8%	A
33012920	Essential oils of orris	1.1%	A
33012950	Essential oils other than those of citrus fruits, nesoi	Free	K
33013000	Resinoids	Free	K
33019010	Extracted oleoresins consisting essentially of nonvolatile components of the natural raw plant	3.8%	A
33019050	Concentrates of essential oils; terpenic by-product of the deterpenation of essential oils; aqueous distillates& solutions of essential oils	Free	K
33021010	Mixtures of odoriferous substances, mixtures with a basis of these substances, used in the food or drink industries, not containing alcohol	Free	K
33021020	Mixtures of or with a basis of odoriferous substances, used in the food or drink industries, not over 20 percent alcohol by weight	Free	K
33021040	Mixtures of/with basis of odoriferous substances,with 20% to 50% alcohol by weight, needs only addn of ethyl alcohol or water to be beverage	8.4 cents/kg + 1.9%	A
33021050	Mixtures of/with basis of odoriferous substances,over 50% of alcohol by weight, requiring only addn of ethyl alcohol or water to be beverage	17 cents/kg + 1.9%	A
33021090	Mixtures of or with a basis of odoriferous substances, used in the food or drink industries, over 20 percent of alcohol by weight, nesoi	Free	K
33029010	Mixtures of or with a basis of odoriferous substances, used in other than the food or drink industries, zero to 10% alcohol by weight	Free	K
33029020	Mixtures of or with a basis of odoriferous substances, used in other than the food or drink industries, over 10 percent alcohol by weight	Free	K
33030010	Floral or flower waters, not containing alcohol	Free	K
33030020	Perfumes and toilet waters, other than floral or flower waters, not containing alcohol	Free	K
33030030	Perfumes and toilet waters, containing alcohol	Free	K
33041000	Lip make-up preparations	Free	K
33042000	Eye make-up preparations	Free	K
33043000	Manicure or pedicure preparations	Free	K
33049100	Beauty or make-up powders, whether or not compressed	Free	K
33049910	Petroleum jelly put up for retail sale	Free	K
33049950	Beauty or make-up preparations & preparations for the care of the skin, excl. medicaments but incl. sunscreen or sun tan preparations, nesoi	Free	K
33051000	Shampoos	Free	K
33052000	Preparations for permanent waving or straightening the hair	Free	K
33053000	Hair lacquers	Free	K
33059000	Preparations for use on the hair, nesoi	Free	K
33061000	Dentifrices	Free	K
33062000	Yarn used to clean between the teeth (dental floss)	Free	K
33069000	Preparations for oral or dental hygiene, including denture fixative pastes and powders, excluding dentifrices	Free	K
33071010	Pre-shave, shaving or after-shave preparations, not containing alcohol	4.9%	A
33071020	Pre-shave, shaving or after-shave preparations, containing alcohol	4.9%	A
33072000	Personal deodorants and antiperspirants	4.9%	A
33073010	Bath salts, whether or not perfumed	5.8%	C
33073050	Bath preparations, other than bath salts	4.9%	C
33074100	"Agarbatti" and other odoriferous preparations which operate by burning, to perfume or deodorize rooms or used during religious rites	2.4%	A
33074900	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites, nesoi	6%	C
33079000	Depilatories and other perfumery, cosmetic or toilet preparations, nesoi	5.4%	C
34011110	Castile soap in the form of bars, cakes or molded pieces or shapes	Free	K
34011150	Soap, nesoi; organic surface-active products used as soap, in bars, cakes, pieces, soap-impregnated paper, wadding, felt, for toilet use	Free	K
34011900	Soap; organic surface-active products used as soap, in bars, cakes, pieces; soap-impregnated paper, wadding, felt, not for toilet use	Free	K
34012000	Soap, not in the form of bars, cakes, molded pieces or shapes	Free	K
34013010	Organic surface-active products for wash skin, in liquid or cream, contain any aromatic/mod aromatic surface-active agent, put up for retail	4%	C
34013050	Organic surface-active products and preparations for washing the skin, in liquid or cream form, put up for retail sale, nesoi	Free	K
34021120	Linear alkylbenzene sulfonates	6.5%	D
34021140	Anionic, aromatic or modified aromatic organic surface-active agents, whether or not put up for retail sale, nesoi	4%	D
34021150	Nonaromatic anionic organic surface-active agents (other than soap)	3.7%	D
34021210	Aromatic or modified aromatic cationic organic surface-active agents (other than soap)	4%	D
34021250	Nonaromatic cationic organic surface-active agents (other than soap)	4%	D
34021310	Aromatic or modified aromatic nonionic organic surface-active agents (other than soap)	4%	D
34021320	Nonaromatic nonionic organic surface-active agents (other than soap) of fatty substances of animal or vegetable origin	4%	D
34021350	Nonaromatic nonionic organic surface-active agents (other than soap), other than of fatty substances of animal or vegetable origin	3.7%	D
34021910	Aromatic or modified aromatic organic surface-active agents (other than soap) other than anionic, cationic or nonionic	4%	D
34021950	Nonaromatic organic surface-active agents (other than soap) nesoi	3.7%	D
34022011	Surface-active/washing/cleaning preparations containing any aromatic or mod aromatic surface-active agent, put up for retail, not head 3401	4%	D

HTS 8	Description	Base Rate	Staging Category
34022051	Surface-active, washing, and cleaning preparations nesoi, put up for retail sale, not of heading 3401	Free	K
34029010	Synthetic detergents put up for retail sale	3.8%	D
34029030	Surface-active, washing, and cleaning preparations cont. any aromatic or modified aromatic surface-active agent, put up for retail sale	4%	D
34029050	Surface-active, washing, and cleaning preparations nesoi, put up for retail sale	3.7%	D
34031120	Preparations for the treatment of textile materials, containing 50 but not over 70 percent or more by weight of petroleum oils	0.2%	A
34031140	Preparations for the treatment of textile materials, containing less than 50 percent by weight of petroleum oils	6.1%	A
34031150	Preparations for the treatment of leather, furskins, other materials nesoi, containing less than 70% petroleum or bituminous mineral oils	1.4%	A
34031910	Lubricating preparations containing 50% but less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals	0.2%	C
34031950	Lubricating preparations containing less than 50% by weight of petroleum oils or of oils from bituminous minerals	5.8%	C
34039110	Preparations for the treatment of textile materials, nesoi	6%	C
34039150	Preparations nesoi, for the treatment of leather, furskins or other materials nesoi	6.5%	C
34039900	Lubricating preparations (incl. lubricant-based preparations), nesoi	6.5%	A
34041000	Artificial waxes and prepared waxes of chemically modified lignite	Free	K
34042000	Artificial waxes and prepared waxes of polyethylene glycol	2.5%	C
34049010	Artificial waxes and prepared waxes containing bleached beeswax	Free	K
34049050	Artificial waxes and prepared waxes, excluding those of chemically modified lignite, polyethylene glycol or containing bleached beeswax	Free	K
34051000	Polishes, creams and similar preparations for footwear or leather	Free	K
34052000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	Free	K
34053000	Polishes and similar preparations for coachwork, other than metal polishes	Free	K
34054000	Scouring pastes and powders and other scouring preparations	Free	K
34059000	Polishes, creams and similar preparations for glass or metal	Free	K
34060000	Candles, tapers and the like	Free	K
34070020	Modeling pastes, including those put up for children's amusement	Free	K
34070040	Modeling pastes, nesoi	Free	K
35011010	Casein, milk protein concentrate	0.37 cents/kg	A
35011050	Casein, other than milk protein concentrate	Free	K
35019020	Casein glues	6%	D
35019060	Caseinates and other casein derivatives, nesoi	0.37 cents/kg	A
35021100	Egg albumin, dried	47.6 cents/kg	A
35021900	Egg albumin, other than dried	9.7 cents/kg	A
35022000	Milk albumin, including concentrates of two or more whey proteins	Free	K
35029000	Albumins, albuminates and other albumin derivatives, nesoi	Free	K
35030010	Fish glue	1.2 cents/kg + 1.5%	A
35030020	Inedible gelatin and animal glue valued under 88 cents per kg	1.2 cents/kg + 3.2%	A
35030040	Inedible gelatin and animal glue valued 88 cents or more per kg	2.8 cents/kg + 3.8%	A
35030055	Gelatin sheets and derivatives, nesoi; isinglass; other glues of animal origin, nesoi	2.8 cents/kg + 3.8%	A
35040010	Protein isolates	5%	A
35040050	Peptones and their derivatives; protein substances and their derivatives, nesoi; hide powder	4%	A
35051000	Dextrins and other modified starches	0.7 cents/kg	A
35052000	Glues based on starches or on dextrins or other modified starches	2.1 cents/kg + 2.9%	A
35061010	Animal glue, including casein glue but not including fish glue, not exceeding a net weight of 1 kg, put up for retail sale	6.5%	D
35061050	Products suitable for use as glues or adhesives, nesoi, not exceeding 1 kg, put up for retail sale	2.1%	D
35069100	Adhesive preparations based on rubber or plastics (including artificial resins)	2.1%	D
35069900	Prepared glues and other prepared adhesives, excluding adhesives based on rubber or plastics, nesoi	2.1%	D
35071000	Rennet and concentrates thereof	Free	K
35079020	Penicillin G amidase	Free	K
35079070	Enzymes and prepared enzymes, nesoi	Free	K
36010000	Propellant powders	6.5%	C
36020000	Prepared explosives, other than propellant powders	Free	K
36030030	Safety fuses or detonating fuses	3%	C
36030060	Percussion caps	4.2%	C
36030090	Detonating caps, igniters or electric detonators	0.2%	C
36041010	Display or special fireworks (Class 1.3G)	2.4%	A
36041090	Fireworks, nesoi	5.3%	A
36049000	Signaling flares, rain rockets, fog signals and other pyrotechnic articles, excluding fireworks	6.5%	A
36050000	Matches, other than pyrotechnic articles of heading 3604	Free	K
36061000	Liquid or liquefied-gas fuels in containers used for filling cigarette or similar lighters of a capacity not exceeding 300 cubic cm	Free	K
36069030	Ferrocerium and other pyrophoric alloys in all forms	5.9%	A
36069040	Metaldehyde	Free	K
36069080	Articles of combustible materials as specified in note 2 of chap. 36, nesoi	5%	A

HTS 8	Description	Base Rate	Staging Category
37011000	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, for X-ray use	3.7%	C
37012000	Instant print film in the flat, sensitized, unexposed, whether or not in packs	3.7%	A
37013000	Photographic plates and film nesoi, with any side 255 mm, in the flat, sensitized, unexposed, not of paper, paperboard, or textiles	3.7%	C
37019100	Photographic plates, film, for color photography, nesoi, in the flat, sensitized, unexposed, not of paper, paperboard, textiles	3.7%	A
37019930	Photographic dry plates, nesoi, sensitized, unexposed, of any material other than paper, paperboard or textiles	4.9%	C
37019960	Photographic plates and film, nesoi, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles	3.7%	C
37021000	Photographic film in rolls, sensitized, unexposed, for X-ray use; of any material other than paper, paperboard or textiles	3.7%	A
37022000	Instant print film in rolls, sensitized, unexposed	3.7%	C
37023100	Film in rolls, for color photography, without sprocket holes, of a width not exceeding 105 mm, sensitized, unexposed	3.7%	C
37023200	Film in rolls, with silver halide emulsion, without sprocket holes, of a width not exceeding 105 mm, sensitized, unexposed	3.7%	A
37023900	Film in rolls without sprocket holes, width not exceeding 105 mm, other than color photography or silver halide emulsion film	3.7%	A
37024100	Film in rolls, without sprocket holes, of a width exceeding 610 mm and of a length exceeding 200 m, for color photography	3.7%	A
37024200	Film in rolls, without sprocket holes, of a width exceeding 610 mm and of a length exceeding 200 m, other than for color photography	3.7%	A
37024300	Film in rolls, without sprocket holes, of a width exceeding 610 mm and of a length not exceeding 200 m	3.7%	A
37024400	Film in rolls, without sprocket holes, of a width exceeding 105 mm but not exceeding 610 mm	3.7%	C
37025100	Film for color photography, in rolls, of a width not exceeding 16 mm and of a length not exceeding 14 m	3.7%	A
37025200	Film for color photography, in rolls, of a width not exceeding 16 mm and of a length exceeding 14 m	3.7%	A
37025300	Film for color photography, in rolls, exceeding 16 but not 35 mm in width and of a length not exceeding 30 m, for slides	3.7%	A
37025400	Film for color photography, in rolls, exceeding 16 but not 35 mm in width, of a length not exceeding 30 m, other than for slides	3.7%	A
37025500	Film for color photography, in rolls, exceeding 16 but not 35 mm in width and of a length exceeding 30 m	Free	K
37025600	Film for color photography, in rolls, of a width exceeding 35 mm	Free	K
37029101	Photographic film nesoi in rolls, sensitivized, unexposed, of materials nesoi, of a width not exceeding 16 mm	3.7%	A
37029300	Photographic film nesoi, in rolls, of a width exceeding 16 but not 35 mm and of a length not exceeding 30 m	3.7%	A
37029400	Photographic film nesoi, in rolls, of a width exceeding 16 but not 35 mm and of a length exceeding 30 m	Free	K
37029500	Photographic film nesoi, in rolls, of a width exceeding 35 mm	3.7%	A
37031030	Silver halide photographic papers, sensitized, unexposed, in rolls of a width exceeding 610 mm	3.7%	C
37031060	Photographic paper (other than silver halide), paperboard and textiles, sensitized, unexposed, in rolls of a width exceeding 610 mm	3.1%	C
37032030	Silver halide papers, other than in rolls of a width exceeding 610 mm, for color photography, sensitized, unexposed	3.7%	C
37032060	Photographic paper (not silver halide), paperbd & textiles for color photos, other than in rolls of a width > 610 mm, sensitized, unexposed	3.1%	C
37039030	Silver halide photographic papers, sensitized, unexposed, not for color photography, other than in rolls of a width exceeding 610 mm	3.7%	A
37039060	Photographic paper (not silver halide), paperbd, tex., not for color photo, other than in rolls of a width > 610 mm, sensitized, unexposed	2.8%	A
37040000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Free	K
37051000	Photographic plates and films, exposed and developed, other than motion picture film, for offset reproduction	Free	K
37052010	Microfilms covered by Nairobi Protocal	Free	K
37052050	Microfilms not covered by Nairobi Protocal	Free	K
37059000	Photographic plates and films, exposed and developed, other than motion picture film, nesoi	Free	K
37061030	Sound recordings on motion-picture film of a width of 35 mm or more, suitable for use with motion-picture exhibits	1.4%	C
37061060	Motion-picture film of a width of 35 mm or more, exposed and developed, whether or not incorporating sound track, nesoi	Free	K
37069000	Motion-picture film, exposed and developed, less than 35 mm wide	Free	K
37071000	Sensitizing emulsions, for photographic uses, nesoi	3%	A
37079031	Acid violet 19 for photographic uses	Free	K
37079032	Chemical preparations for photographic uses, nesoi	6.5%	A
37079060	Unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	1.5%	C
38011010	Artificial graphite plates, rods, powder and other forms, for manufacture into brushes for electric generators, motors or appliances	3.7%	C
38011050	Artificial graphite, nesoi	Free	K
38012000	Colloidal or semi-colloidal graphite	Free	K
38013000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	4.9%	A
38019000	Preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semimanufactures, nesoi	4.9%	C
38021000	Activated carbon	4.8%	D
38029010	Bone black	5.8%	A
38029020	Activated clays and activated earths	2.5%	A

HTS 8	Description	Base Rate	Staging Category
38029050	Activated natural mineral products, nesoi; animal black, including spent animal black	4.8%	A
38030000	Tall oil, whether or not refined	Free	K
38040010	Lignin sulfonic acid and its salts	Free	K
38040050	Residual lyes from the manufacture of wood pulp, nesoi, excluding tall oil	3.7%	A
38051000	Gum, wood or sulfate turpentine oils	5%	A
38052000	Pine oil containing alpha-terpineol as the main constituent	Free	K
38059000	Terpenic oils, nesoi, produced by treatment of coniferous woods; crude dipentene; sulfite turpentine and other crude para-cymene	3.7%	A
38061000	Rosin and resin acids	5%	D
38062000	Salts of rosin or of resin acids	3.7%	A
38063000	Ester gums	6.5%	A
38069000	Resin acids, derivatives of resin acids and rosin, rosin spirit and rosin oils, run gums, nesoi	4.2%	A
38070000	Wood tar and its oils; wood creosote; wood naphtha; vegetable pitch; preparations based on rosin, resin acids or vegetable pitch	0.1%	D
38081010	Fly ribbons (ribbon fly catchers), put up in packings for retail sale	2.8%	D
38081015	Mixtures of N-[[(chlorophenyl)amino]carbonyl]-2,6-difluorobenzamide and inert substances	Free	K
38081025	Insecticides containing any aromatic or modified aromatic insecticide, nesoi	6.5%	D
38081030	Insecticides, nesoi, containing an inorganic substance, put up for retail sale	5%	D
38081050	Insecticides, nesoi, for retail sale or as preparations or articles	5%	D
38082005	Mixtures of dinocap and application adjuvants	Free	K
38082015	Fungicides containing any aromatic or modified aromatic fungicide, nesoi	6.5%	D
38082024	Maneb; zinab; mancozeb; and metiram	Free	K
38082028	Fungicides containing any fungicide which is a thioamide, thiocarbamate, dithio carbamate, thiuram or isothiocyanate, nesoi	3.7%	D
38082030	Fungicides, nesoi, containing an inorganic substance, put up for retail sale	5%	D
38082050	Fungicides nesoi, put up in forms or packing for retail sale or as preparations or articles	5%	D
38083005	Herbicides, antisprouting products and plant-growth regulators, aromatic or modified aromatic, for retail sale	Free	K
38083015	Herbicides containing any aromatic or modified aromatic herbicide, antisprouting agent or plant-growth regulator, nesoi	6.5%	D
38083020	Herbicides, antisprouting products and plant-growth regulators, nesoi, containing an inorganic substance, for retail sale	5%	D
38083050	Herbicides, antisprouting products and plant-growth regulators nesoi, put up for retail sale	5%	D
38084010	Disinfectants, containing any aromatic or modified aromatic disinfectant	6.5%	C
38084050	Disinfectants nesoi	5%	C
38089004	Mixtures of 1,1-bis(4-chlorophenyl)-2,2,2-trichloroethanol (Dicofol) and application adjuvants	Free	K
38089008	Rodenticides containing any aromatic or modified aromatic pesticide, nesoi	6.5%	C
38089030	Formulated biocides based on 2-methyl-4-isothiazolin-3-one, or 2-n-octyl-4-isothiazolin-3-one, or on certain other chemicals; metaldehyde	Free	K
38089070	Rodenticides containing an inorganic substance	5%	C
38089095	Rodenticides, nesoi	5%	C
38091000	Finishing agents, dye carriers and like products, nesoi, with a basis of amylaceous substances	2.2 cents/kg + 3%	A
38099100	Finishing agents, dye carriers and like products, nesoi, used in the textile or like industries	6%	C
38099210	Finishing agents, dye carriers and other preparations used in paper or like industries, 5% or more by wt. aromatic (mod.) substance(s)	6.5%	C
38099250	Finishing agents, dye carriers and other preparations used in paper or like industries, < 5% by weight of aromatic (mod.) substance(s)	6%	C
38099310	Finishing agents, dye carriers and other preparations used in leather and like industries, > 5% by weight aromatic (mod.) substance(s)	6.5%	C
38099350	Finishing agents, dye carriers and other preparations used in leather and like industries, < 5% by weight aromatic (mod.) substance(s)	6%	C
38101000	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	5%	C
38109010	Preparations used for soldering or cores or coatings for welding electrodes or rods, 5% or more by weight aromatic (or mod.) substance(s)	6.5%	C
38109020	Preparations used for soldering or as cores or coatings for welding electrodes or rods, consisting wholly of inorganic substances	Free	K
38109050	Preparations used for soldering or as cores or coatings for welding electrodes or rods, nesoi	5%	C
38111110	Antiknock preparations based on tetraethyl lead or on a mixture of tetraethyl lead and tetramethyl lead	Free	K
38111150	Antiknock preparations based on lead compounds, nesoi	Free	K
38111900	Antiknock preparations based on other than lead compounds	6.5%	A
38112100	Additives for lubricating oils containing petroleum oils or oils obtained from bituminous minerals	6.5%	C
38112900	Additives for lubricating oils, nesoi	6.5%	C
38119000	Prepared additives for mineral oils (incl. gasoline) or other liquids used for the same purposes as mineral oils, nesoi	6.5%	C
38121010	Prepared rubber accelerators containing any aromatic or modified aromatic rubber accelerator nesoi	6.5%	C
38121050	Prepared rubber accelerators not containing any aromatic or modified aromatic rubber accelerator nesoi	5%	C
38122010	Compound plasticizers for rubber or plastics containing any aromatic or modified aromatic plasticizer nesoi	6.5%	C
38122050	Compound plasticizers for rubber or plastics not containing any aromatic or modified aromatic plasticizer nesoi	5%	C
38123020	Mixtures of N,N'-diaryl-p-phenylenediamines	6.5%	C

HTS 8	Description	Base Rate	Staging Category
38123030	Specific master batches of aromatic or mod aromatic antioxidizing preparations and other compound stabilizers for rubber or plastics	Free	K
38123060	Antioxidizing prep & oth compound stabilizers for rubber/plastics cont any aromatic or modified aromatic antioxidant or o/stabilizer, nesoi	6.5%	C
38123070	Bis (1,2,2,6,6-pentamethyl-4-piperidinyl)sebacate	Free	K
38123090	Antioxidizing preparations and other compound stabilizers for rubber or plastics, nesoi	5%	C
38130010	Preparations and charges for fire extinguishers; charged fire-extinguishing grenades; consisting wholly of inorganic substances	Free	K
38130050	Preparations and charges for fire extinguishers; charged fire-extinguishing grenades; nesoi	3.7%	A
38140010	Organic composite solvents and thinners containing 5 to 25 percent, by weight of one or more aromatic substances	6.5%	C
38140020	Organic composite solvents and thinners containing more than 25 percent by weight of one or more aromatic substances	6.5%	C
38140050	Organic composite solvents and thinners, nesoi; prepared paint or varnish removers; nesoi	6%	C
38151100	Supported catalysts with nickel or nickel compounds as the active substance	Free	K
38151200	Supported catalysts with precious metal or precious metal compounds as the active substance	Free	K
38151900	Supported catalysts other than with nickel or precious metal or their compounds as the active substance	Free	K
38159010	Reaction initiators, reaction accelerators and catalytic preparations, nesoi, consisting wholly of bismuth, of tungsten or of vanadium	6.5%	C
38159020	Reaction initiators, reaction accelerators and catalytic preparations, nesoi, consisting wholly of mercury or of molybdenum	2.8%	C
38159030	Reaction initiators, reaction accelerators and catalytic preparations, nesoi, consisting wholly of inorganic substances nesoi	Free	K
38159050	Reaction initiators, reaction accelerators and catalytic preparations, nesoi	5%	C
38160000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	3%	C
38170010	Mixed linear alkylbenzenes, other than those of heading 2707 or 2902	6.5%	A
38170015	Mixed alkylbenzenes, other than linear or those of heading 2707 or 2902	6.5%	A
38170020	Mixed alkylnaphthalenes, other than those of heading 2707 or 2902	6.5%	A
38180000	Chemical elements doped for use in electronics, in the form of discs, wafers etc., chemical compounds doped for electronic use	Free	K
38190000	Hydraulic brake fluids and transmission fluids cont. less than 70% by weight of petroleum oils, or bituminous mineral oils	6.5%	A
38200000	Antifreezing preparations and prepared de-icing fluids	6.5%	A
38210000	Prepared culture media for development of microorganisms	5%	C
38220010	Composite diagnostic or laboratory reagents, other than those of heading 3002 or 3006, containing antigens or antisera	Free	K
38220050	Composite diagnostic or laboratory reagents, nesoi	Free	K
38220060	Certified reference materials as defined in note 2 to chapter 38	Free	K
38231100	Stearic acid	2.1 cents/kg + 3.8%	D
38231200	Oleic acid	2.1 cents/kg + 3.2%	D
38231300	Tall oil fatty acids	3.2%	A
38231920	Industrial monocarboxylic fatty acids or acid oils from refining derived from coconut, palm-kernel, or palm oil	2.3%	A
38231940	Industrial monocarboxylic fatty acids or acid oils from refining, nesoi	3.2%	A
38237020	Oleyl alcohol derived from fatty substances of animal or vegetable origin	5.1%	D
38237040	Industrial fatty alcohols, other than oleyl, derived from fatty substances of animal or vegetable origin	2%	A
38237060	Industrial fatty alcohols other than derived from fatty substances of animal or vegetable origin	2.4%	A
38241000	Prepared binders for foundry molds or cores	6%	A
38242000	Naphthenic acids, their water-insoluble salts, and their esters	3.7%	C
38243000	Nonagglomerated metal carbides mixed together or with metallic binders	3.6%	A
38244010	Prepared additives for cements, mortars or concretes containing 5% or more by weight of aromatic or modified aromatic substances	6.5%	C
38244020	Prepared additives for cements, mortars or concretes consisting wholly of inorganic substances	Free	K
38244050	Prepared additives for cements, mortars or concretes, nesoi	5%	C
38245000	Non-refractory mortars and concretes	Free	K
38246000	Sorbitol other than that of subheading 2905.44	4.9%	A
38247100	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	3.7%	A
38247900	Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens, nesoi	3.7%	C
38249011	Cultured crystals (other than optical elements of Chapter 90), in the form of ingots, weighing not less than 2.5 g each	Free	K
38249019	Cultured crystals (other than optical elements of Chapter 90) weighing not less than 2.5 g each, not in the form of ingots	6.5%	C
38249021	Mixtures containing 5% or more by weight of aromatic/modified aromatic substance(s), wholly of substances found naturally in coal tar, nesoi	Free	K
38249022	Mixtures containing polymers of 1,2-dihydro-2,2,4-trimethylquinoline average under 5 monomer units	6.5%	C
38249025	Aqueous mixtures: triphenyl sulfonium Cl;diphenyl (4-phenylthio)phenyl sulfonium Cl;(thiodi-4,1-phenylene)bis(diphenyl sulfonium) dichloride	6.5%	C
38249026	Benzene, 2,4-diisocyanate-1,3,5-tris-(1-methylethyl) homopolymer; a specified chemical; and two specified mixtures	Free	K
38249028	Chemical mixtures nesoi, containing 5% or more by weight of aromatic or modified aromatic substance(s), nesoi	6.5%	D

HTS 8	Description	Base Rate	Staging Category
38249031	Chemical mixtures nesoi, of two or more inorganic compounds, of bismuth	6.5%	C
38249032	Chemical mixtures nesoi, of two or more inorganic compounds, of hydrosulfite or sulfoxylate compounds or of both	6.5%	C
38249033	Chemical mixtures nesoi, of two or more inorganic compounds, of mercury	4.2%	C
38249034	Chemical mixtures nesoi, of two or more inorganic compounds, of molybdenum	2.8%	C
38249035	Chemical mixtures nesoi, of two or more inorganic compounds, of tungsten	6.5%	C
38249036	Chemical mixtures nesoi, of two or more inorganic compounds, of vanadium	6.5%	C
38249039	Chemical mixtures of two or more inorganic compounds, nesoi	Free	K
38249040	Fatty substances of animal or vegetable origin and mixtures thereof, nesoi	4.6%	C
38249045	Mixtures nesoi, that are in whole or in part of hydrocarbons derived in whole or in part from petroleum, shale oil or natural gas	6.5%	C
38249046	Mixtures of halogenated hydrocarbons, chlorinated but not otherwise halogenated, nesoi	6.5%	C
38249047	Mixtures of halogenated hydrocarbons other than chlorinated only, nesoi	3.7%	C
38249070	Various chemicals and mixtures for electroplating and other plating solutions, printed circuit boards, plastics, and metal finishings	Free	K
38249091	Chemical products, preparations, and residual products of the chemical or allied products industries, nesoi	5%	D
38251000	Municipal waste	Free	K
38252000	Sewage sludge	Free	K
38253000	Clinical waste	Free	K
38254100	Halogenated waste organic solvents	Free	K
38254900	Waste organic solvents, other than halogenated	Free	K
38255000	Wastes of metal-pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	Free	K
38256100	Other wastes from the chemical or allied industries mainly containing organic constituents	Free	K
38256900	Other wastes from the chemical or allied industries, other than those mainly containing organic constituents	Free	K
38259000	Residual products of the chemical or allied industries, nesoi; other wastes, nesoi, specified in note 6 to chapter 38	Free	K
39011010	Polyethylene having a specific gravity of less than 0.94 and having a relative viscosity of 1.44 or more, in primary forms	6.5%	D
39011050	Polyethylene having a specific gravity of less than 0.94, in primary forms, nesoi	6.5%	D
39012010	Polyethylene having a specific gravity of 0.94 or more and having a relative viscosity of 1.44 or more, in primary forms	6.5%	C
39012050	Polyethylene having a specific gravity of 0.94 or more, in primary forms, nesoi	6.5%	C
39013020	Ethylene copolymer: Vinyl acetate-vinyl chloride-ethylene terpoly w/ < 50% deriv of vinyl acetate, exc polymer aromatic/mod arom monomers	Free	K
39013060	Ethylene-vinyl acetate copolymers, nesoi	5.3%	D
39019010	Polymers of ethylene, nesoi, in primary forms, elastomeric	Free	K
39019055	Ethylene copolymers, in primary forms, other than elastomeric	6.5%	D
39019090	Polymers of ethylene, nesoi, in primary forms, other than elastomeric	6.5%	D
39021000	Polypropylene, in primary forms	6.5%	A
39022010	Polyisobutylene, elastomeric, in primary forms	Free	K
39022050	Polyisobutylene, other than elastomeric, in primary forms	6.5%	A
39023000	Propylene copolymers, in primary forms	6.5%	C
39029000	Polymers of propylene or of other olefins, nesoi, in primary forms	6.5%	A
39031100	Polystyrene, expandable, in primary forms	6.5%	A
39031900	Polystyrene, other than expandable, in primary forms	6.5%	A
39032000	Styrene-acrylonitrile (SAN) copolymers, in primary forms	6.5%	D
39033000	Acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms	6.5%	G
39039010	Methyl methacrylate-butadiene-styrene (MBS) copolymers, in primary forms	6.5%	D
39039050	Polymers of styrene, nesoi, in primary forms	6.5%	D
39041000	Polyvinyl chloride, not mixed with any other substances, in primary forms	6.5%	G
39042100	Polyvinyl chloride, mixed with other substances, nonplasticized, in primary forms	6.5%	A
39042200	Polyvinyl chloride, mixed with other substances, plasticized, in primary forms	6.5%	D
39043020	Vinyl chloride copolymer: Vinyl acetate-vinyl chloride-ethylene terpoly w/< 50% deriv vinyl acetate, exc polymer aromatic/mod arom monomers	Free	K
39043060	Vinyl chloride-vinyl acetate copolymers, nesoi	5.3%	D
39044000	Vinyl chloride copolymers nesoi, in primary forms	5.3%	A
39045000	Vinylidene chloride polymers, in primary forms	6.5%	A
39046100	Polytetrafluoroethylene (PTFE), in primary forms	5.8%	A
39046910	Fluoropolymers, elastomeric, other than polytetrafluoroethylene, in primary forms	Free	K
39046950	Fluoropolymers, other than elastomeric and other than polytetrafluoroethylene, in primary forms	6.5%	A
39049010	Polymers of vinyl chloride or of other halogenated olefins, nesoi, in primary forms, elastomeric, in primary forms	Free	K
39049050	Polymers of vinyl chloride or of other halogenated olefins, nesoi, in primary forms, other than elastomeric, in primary forms	6.5%	D
39051200	Polyvinyl acetate, in aqueous dispersion	4%	A
39051900	Polyvinyl acetate, other than in aqueous dispersion, in primary forms	4%	A
39052100	Vinyl acetate copolymers, in aqueous dispersion	4%	A
39052900	Vinyl acetate copolymers, other than in aqueous dispersion, in primary forms	4%	A
39053000	Polyvinyl alcohols, whether or not containing unhydrolyzed acetate groups, in primary forms	3.2%	D
39059110	Copolymers of vinyl esters or other vinyls, in primary forms, containing by weight 50% or more of derivatives of vinyl acetate	4%	A
39059150	Copolymers of vinyl esters or other vinyls, in primary forms, nesoi	5.3%	A
39059930	Polyvinyl carbazole (including adjuvants)	Free	K

HTS 8	Description	Base Rate	Staging Category
39059980	Polymers of vinyl esters or other vinyl polymers, in primary forms, nesoi	5.3%	C
39061000	Polymethyl methacrylate, in primary forms	6.3%	D
39069010	Acrylic polymers (except PMMA) in primary forms, elastomeric	Free	K
39069020	Acrylic plastics polymers (except PMMA), in primary forms, nonelastomeric	6.3%	C
39069050	Acrylic polymers (except plastics or elastomers), in primary forms, nesoi	4.2%	C
39071000	Polyacetals in primary forms	6.5%	A
39072000	Polyethers, other than polyacetals, in primary forms	6.5%	D
39073000	Epoxide resins in primary forms	6.1%	A
39074000	Polycarbonates in primary forms	5.8%	G
39075000	Alkyd resins in primary forms	6.5%	A
39076000	Polyethylene terephthalate in primary forms	6.5%	G
39079120	Unsaturated allyl resins, uncompounded	Free	K
39079140	Unsaturated allyl resins, nesoi	5.8%	A
39079150	Unsaturated polyesters, other than allyl resins in primary forms	6.5%	A
39079900	Polyesters nesoi, saturated, in primary forms	6.5%	G
39081000	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 in primary form	6.3%	A
39089020	Bis(4-amino-3-methylcyclohexyl)methaneisophthalic acid-laurolactam copolymer	Free	K
39089070	Other polyamides in primary forms	6.5%	D
39091000	Urea resins; thiourea resins	6.5%	A
39092000	Melamine resins	6.5%	A
39093000	Amino-resins, nesoi	6.5%	A
39094000	Phenolic resins	6.5%	A
39095010	Polyurethanes, elastomeric, in primary forms	Free	K
39095020	Polyurethanes: cements, in primary forms	2.1%	C
39095050	Polyurethanes, other than elastomeric or cements, in primary forms	6.3%	C
39100000	Silicones in primary forms	3%	C
39111000	Petroleum resins, coumarone, indene, or coumarone-indene resins and polyterpenes, in primary forms	6.1%	C
39119010	Elastomeric polysulfides, polysulfones and other products specified in note 3 to chapter 39, nesoi, in primary forms	Free	K
39119015	Specified carbodiimide or homopolymer with polyethylene thermoplastic goods	Free	K
39119025	Thermoplastic polysulfides, polysulfones & oth products spec in note 3, chapt 39, cont aromatic monomer units or derived therefrom	6.1%	A
39119035	Benzenamine; and hydrocarbon novolac cyanate ester	Free	K
39119045	Thermosetting polysulfides, polysulfones & oth products spec in note 3, chapt 39, cont aromatic monomer units or derived therefrom	5.8%	A
39119070	Chlorinated synthetic rubber	Free	K
39119090	Polysulfides, polysulfones & other products specified in note 3 to chapter 39, nesoi	6.5%	A
39121100	Cellulose acetates, nesoi, in primary forms, nonplasticized	5.6%	C
39121200	Cellulose acetates, nesoi, in primary forms, plasticized	5.6%	A
39122000	Cellulose nitrates (including collodions), in primary forms	5.2%	A
39123100	Carboxymethylcellulose and its salts	6.4%	C
39123900	Cellulose ethers, other than carboxymethylcellulose and its salts, in primary forms	4.2%	A
39129000	Cellulose and its chemical derivatives nesoi, in primary forms	5.2%	D
39131000	Alginic acid, and its salts and esters, in primary forms	4.2%	A
39139010	Chemical derivatives of natural rubber, nesoi, in primary forms	Free	K
39139020	Polysaccharides and their derivatives, nesoi, in primary forms	5.8%	D
39139050	Natural polymers and modified natural polymers, nesoi, in primary forms	6.5%	D
39140020	Cross-linked polyvinylbenzyltrimethylammonium chloride (Cholestyramine resin USP)	Free	K
39140060	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms, nesoi	3.9%	A
39151000	Waste, parings and scraps, of polymers of ethylene	Free	K
39152000	Waste, parings and scrap, of polymers of styrene	Free	K
39153000	Waste, parings and scrap, of polymers of vinyl chloride	Free	K
39159000	Waste, parings and scrap, of plastics, nesoi	Free	K
39161000	Monofilament with cross-section dimension over 1 mm, rods, sticks, profile shapes, at most surface-worked, of polymers of ethylene	5.8%	A
39162000	Monofilament with cross-section dimension over 1 mm, rods, sticks, profile shapes, at most surface-worked, of polymers of vinyl chloride	5.8%	G
39169010	Monofilament with cross-section dimension over 1 mm, rods, sticks, profile shapes, at most surface-worked, of acrylic polymers	6.5%	G
39169020	Monofilament racket strings of plastics of which any cross-sectional dimension exceeds 1 mm	3.1%	G
39169030	Monafilament nesoi, of plastics, excluding ethylene, vinyl chloride and acrylic polymers	6.5%	G
39169050	Rods, sticks and profile shapes, at most surface-worked, of plastics, nesoi	5.8%	G
39171010	Artificial guts (sausage casings) of cellulosic plastics materials	6.5%	A
39171060	Artificial guts (sausage casings) of collagen	Free	K
39171090	Artificial guts (sausage casings) of hardened protein, nesoi	4.2%	A
39172100	Tubes, pipes and hoses, rigid, of polymers of ethylene	3.1%	G
39172200	Tubes, pipes and hoses, rigid, of polymers of propylene	3.1%	A
39172300	Tubes, pipes and hoses, rigid, of polymers of vinyl chloride	3.1%	A
39172900	Tubes, pipes and hoses, rigid, of other plastics nesoi	3.1%	D
39173100	Flexible plastic tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	3.1%	G
39173200	Tubes, pipes and hoses, of plastics, other than rigid, not reinforced or otherwise combined with other materials, without fittings	3.1%	G
39173300	Flexible plastic tubes, pipes and hoses, nesoi, with fittings, not reinforced or otherwise combined with other materials	3.1%	G
39173900	Flexible plastic tubes, pipes and hoses, nesoi	3.1%	G
39174000	Fittings of plastics, for plastic tubes, pipes and hoses, nesoi	5.3%	G

HTS 8	Description	Base Rate	Staging Category
39181010	Vinyl tile floor coverings	5.3%	G
39181020	Vinyl flooring, excluding vinyl tile	5.3%	G
39181031	Wall or ceiling coverings, with a backing of manmade fibers, greater than 70% by weight of PVC	4.2%	G
39181032	Wall or ceiling coverings, with a backing of manmade fibers, less than or equal to 70% by weight of PVC	6.5%	G
39181040	Wall or ceiling coverings of polymers of vinyl chloride with a backing of textile fibers other than of manmade fibers	5.3%	G
39181050	Wall or ceiling coverings of polymers of vinyl chloride, without a backing of textile fibers	4.2%	G
39189010	Floor coverings of plastics, other than of polymers of vinyl chloride, nesoi	5.3%	G
39189020	Wall or ceiling coverings, with a backing of manmade fibers, of plastics other than polymers of vinyl chloride	6.5%	G
39189030	Wall or ceiling coverings of plastics other than of polymers of vinyl chloride with a backing of textile fibers other than of manmade fiber	5.3%	G
39189050	Wall or ceiling coverings of plastics other than vinyl chloride, without a backing of textile fibers	4.2%	G
39191010	Self-adhesive plates, sheets, other flat shapes, of plastics, in rolls n/o 20 cm wide, light-reflecting surface produced by glass grains	6.5%	G
39191020	Self-adhesive plates, sheets, other flat shapes, of plastics, in rolls n/o 20 cm wide, not having a light-reflecting glass grain surface	5.8%	G
39199010	Self-adhesive plates, sheets, other flat shapes, of plastics, light-reflecting surface produced by glass grains, nesoi	6.5%	G
39199050	Self-adhesive plates, sheets, other flat shapes, of plastics, not having a light-reflecting surface produced by glass grains, nesoi	5.8%	G
39201000	Nonadhesive plates, sheets, film, foil and strip, noncellular, not reinforced or combined with other materials, of polymers of ethylene	4.2%	G
39202000	Nonadhesive plates, sheets, film, foil and strip, noncellular, not reinforced or combined with other materials, of polymers of propylene	4.2%	G
39203000	Nonadhesive plates, sheets, film, foil and strip, noncellular, not reinforced or combined with other materials, of polymers of styrene	5.8%	G
39204310	Nonadhesive plates/sheets/film/foil/strip made imitation of patent leather, of vinyl chloride polymers, not less 6% plasticizers	3.1%	G
39204350	Nonadhesive plate/sheet/film/foil/strip, noncellular, not comb w/other materials, of vinyl chloride polymers, not less 6% plasticizer, nesoi	4.2%	G
39204900	Nonadhesive plates, sheets, film, foil, strip, noncellular, not combined w/other materials, of polymers of vinyl chloride, < 6% plasticizers	5.8%	G
39205110	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polymethyl methacrylate, flexible	6%	G
39205150	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polymethyl methacrylate, not flexible	6.5%	G
39205910	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of acrylic polymers, flexible, nesoi	6%	D
39205940	Transparent sheeting containing 30% or more by weight of lead	Free	K
39205980	Plates, sheets, film, etc, noncellular, not reinforced, laminated, combined, of other acrylic polymers, nesoi	6.5%	D
39206100	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polycarbonates	5.8%	D
39206200	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polyethylene terephthalate	4.2%	G
39206310	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of unsaturated polyesters, flexible	4.2%	A
39206320	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of unsaturated polyesters, not flexible	5.8%	A
39206900	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polyesters, nesoi	4.2%	G
39207100	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of regenerated cellulose	6.2%	G
39207200	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of vulcanized fiber	3.1%	A
39207300	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of cellulose acetate	2.9%	G
39207910	Nonadhesive films, strips, sheets, noncellular, not combined with other materials, of other cellulose derivatives nesoi, n/o 0.076 mm thick	6.2%	G
39207950	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of cellulose derivatives, nesoi	3.7%	G
39209100	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polyvinyl butyral	4.2%	G
39209200	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of polyamides	4.2%	G
39209300	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of amino-resins	5.8%	A
39209400	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of phenolic resins	5.8%	A
39209910	Nonadhesive film, noncellular, not combined with other materials, of plastics nesoi, flexible, over 0.152mm thick, not in rolls	6%	G
39209920	Nonadhesive film, strips and sheets, noncellular, not combined with other materials, of plastics nesoi, flexible	4.2%	G
39209950	Nonadhesive plates, sheets, film, foil and strip, noncellular, not combined with other materials, of plastics, nesoi	5.8%	G
39211100	Nonadhesive plates, sheets, film, foil and strip, cellular, of polymers of styrene	5.3%	A
39211211	Nonadhesive plates, sheets, film, foil, strip, cellular, of polymers of vinyl chloride, with man-made textile fibers, over 70% plastics	4.2%	G
39211215	Nonadhesive plates, sheets, film, foil, strip, cellular, of polymers of vinyl chloride, with man-made textile fibers, n/o 70% plastics	6.5%	D

HTS 8	Description	Base Rate	Staging Category
39211219	Nonadhesive plates, sheets, film, foil and strip, cellular, of polymers of vinyl chloride, combined with textile materials, nesoi	5.3%	D
39211250	Nonadhesive plates, sheets, film, foil and strip, cellular, of polymers of vinyl chloride, not combined with textile materials	6.5%	G
39211311	Nonadhesive plates, sheets, film, foil and strip, cellular, of polyurethanes, with man made textile fibers, over 70% plastics	4.2%	G
39211315	Nonadhesive plates, sheets, film, foil and strip, cellular, of polyurethanes, with man made textile fibers, not over 70 percent plastics	6.5%	D
39211319	Nonadhesive plates, sheets, film, foil and strip, cellular, of polyurethanes, combined with textile materials nesoi	5.3%	D
39211350	Nonadhesive plates, sheets, film, foil and strip, cellular,of polyurethanes, not combined with textile materials, nesoi	4.2%	G
39211400	Nonadhesive plates, sheets, film, foil and strip, cellular, of regenerated cellulose	6.5%	A
39211900	Nonadhesive plates, sheets, film, foil and strip, cellular, of plastics nesoi	6.5%	G
39219011	Nonadhesive plates, sheets, film, foil, strip, of noncellular plastics combined with man-made fibers, n/o 1.492 kg/sq m, over 70% plastics	4.2%	G
39219015	Nonadhesive plates, sheets, film, foil, strip, of noncellular plastics combined with man-made fibers, n/o 1.492 kg/sq m, n/o 70% plastics	6.5%	D
39219019	Nonadhesive plates, sheets, film, foil and strip, of noncellular plastics combined with textile materials, nesoi, not over 1.492 kg/sq m	5.3%	D
39219021	Nonadhesive plates, sheets, film, foil and strip, of noncellular plastics combined with cotton, over 1.492 kg/sq m	6.5%	G
39219025	Nonadhesive plates, sheets, film, foil and strip, of noncellular plastics combined with man-made fibers, over 1.492 kg/sq m	6.5%	G
39219029	Nonadhesive plates, sheets, film, foil and strip, of noncellular plastics combined with textile materials, nesoi, over 1.492 kg/sq m	4.4%	G
39219040	Nonadhesive plates, sheets, film, foil and strip, flexible, nesoi, of noncellular plastics	4.2%	G
39219050	Nonadhesive plates, sheets, film, foil and strip, nonflexible, nesoi, of noncellular plastics	4.8%	G
39221000	Baths, shower baths and washbasins, of plastics	6.3%	G
39222000	Lavatory seats and covers, of plastics	6.3%	G
39229000	Bidets, lavatory pans, flushing cisterns and similar sanitary ware nesoi, of plastics	6.3%	G
39231000	Boxes, cases, crates and similar articles for the conveyance or packing of goods, of plastics	3%	G
39232100	Sacks and bags (including cones) for the conveyance or packing of goods, of polymers of ethylene	3%	G
39232900	Sacks and bags (including cones) for the conveyance or packing of goods, of plastics other than polymers of ethylene	3%	G
39233000	Carboys, bottles, flasks and similar articles for the conveyance or packing of goods, of plastics	3%	G
39234000	Spools, cops, bobbins and similar supports, of plastics	5.3%	G
39235000	Stoppers, lids, caps and other closures, of plastics	5.3%	G
39239000	Articles nesoi, for the conveyance or packing of goods, of plastics	3%	G
39241010	Salt, pepper, mustard and ketchup dispensers and similar dispensers, of plastics	3.4%	G
39241020	Plates, cups, saucers, soup bowls, cereal bowls, sugar bowls, creamers, gravy boats, serving dishes and platters, of plastics	6.5%	G
39241030	Trays, of plastics	5.3%	G
39241040	Tableware and kitchenware articles, nesoi, of plastics	3.4%	G
39249010	Curtains and drapes, incl. panels and valances, napkins, table covers, mats, scarves, runners, doilies, and like furnishings, of plastics	3.3%	A
39249020	Picture frames of plastics	3.4%	G
39249055	Household articles and toilet articles, nesoi, of plastics	3.4%	A
39251000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 liters, of plastics	6.3%	A
39252000	Doors, windows, and their frames and thresholds for doors, of plastics	5.3%	G
39253010	Blinds (including venetian blinds), of plastics	3.3%	A
39253050	Shutters and similar articles and parts thereof, nesoi, of plastics	5.3%	A
39259000	Builders' ware of plastics, nesoi	5.3%	D
39261000	Office or school supplies, of plastics	5.3%	G
39262010	Gloves, seamless, of plastics	Free	K
39262020	Baseball and softball gloves and mitts, of plastics	Free	K
39262030	Gloves specially designed for use in sports, nesoi, of plastics	3%	A
39262040	Gloves, nesoi, of plastics	6.5%	A
39262060	Plastic rainwear, incl jackets, coats, ponchos, parkas & slickers, w/ outer shell PVC and w/wo attached hoods, val not over $10 per unit	Free	K
39262090	Articles of apparel & clothing accessories, of plastic, nesoi	5%	A
39263010	Handles and knobs for furniture, coachwork or the like, of plastics	6.5%	G
39263050	Fittings for furniture, coachwork or the like, other than handles and knobs, of plastics	5.3%	G
39264000	Statuettes and other ornamental articles, of plastics	5.3%	G
39269010	Buckets and pails, of plastics , nesoi	3.4%	D
39269015	Nursing nipples and pacifiers, of plastics	3.1%	D
39269020	Specified sanitary, invalid and nursing products, and fittings therefor, of plastics	4.2%	D
39269025	Handles and knobs, not used as fittings for furniture, coachwork or the like, of plastics	6.5%	G
39269030	Parts for yachts or pleasure boats of heading 8903 and watercraft not used with motors or sails, of plastics	4.2%	G
39269033	Handbags made of beads, bugles and spangles, of plastics	6.5%	D
39269035	Beads, bugles and spangles, not strung or set; articles thereof, nesoi, of plastics	6.5%	G
39269040	Imitation gemstones, of plastics	2.8%	G

HTS 8	Description	Base Rate	Staging Category
39269045	Gaskets, washers and other seals, of plastics	3.5%	G
39269050	Frames or mounts for photographic slides, of plastics	3.8%	G
39269055	V-belts of plastics, containing textile fibers	5.1%	D
39269056	Belting and belts (except V-belts) for machinery, of plastics, containing predominately vegetable fibers	5.1%	D
39269057	Belting and belts (except V-belts) for machinery, of plastics, containing predominately man-made fibers	6.5%	G
39269059	Belting and belts (except V-belts) for machinery, of plastics, containing textile fibers nesoi	2.4%	G
39269060	Belting and belts (except V-belts) for machinery, of plastics, not containing textile fibers	4.2%	G
39269065	Clothespins, spring type, of plastics	4.2%	D
39269070	Clothespins, other than spring type, of plastics	5.3%	D
39269075	Pneumatic mattresses and other inflatable articles, nesoi, of plastics	4.2%	D
39269077	Waterbed mattresses and liners and parts of the foregoing, of plastics	2.4%	G
39269083	Empty cartridges and cassettes for typewriter and machine ribbons, of plastics	5.3%	G
39269085	Fasteners, in clips suitable for use in a mechanical attaching device, of plastics	6.5%	G
39269087	Flexible document binders with tabs, rolled or flat, of plastics	5.3%	G
39269094	Cards, not punched, suit. for jacquard cards; jacquard cards & jacquard heads for power-driven weaving mach, etc;& trans sheet plast 30%lead	Free	K
39269096	Casing for bicycle derailleur cable;and casing for cable or inner wire for caliper and cantilever bake,whether or not cut length; of plastic	Free	K
39269098	Other articles of plastic, nesoi	5.3%	G
40011000	Natural rubber latex, whether or not prevulcanized	Free	K
40012100	Natural rubber smoked sheets	Free	K
40012200	Technically specified natural rubber (TSNR), in primary forms	Free	K
40012900	Natural rubber in primary forms other than latex, smoked sheets or technically specified natural rubber (TSNR)	Free	K
40013000	Balata, gutta-percha, guayule, chicle and similar natural rubber gums, in primary forms	Free	K
40021100	Styrene-butadiene rubber (SBR) or carboxylated styrene-butadiene rubber (XSBR), latex, in primary forms or in plates, sheets or strip	Free	K
40021900	Styrene-butadiene rubber (SBR), carboxylated styrene-butadiene rubber (XSBR), except latex, in primary forms or in plates, sheets or strip	Free	K
40022000	Butadiene rubber (BR), in primary forms or in plates, sheets or strip	Free	K
40023100	Isobutene-isoprene (butyl) rubber (IIR), in primary forms or in plates, sheets or strip	Free	K
40023900	Halo-isobutene-isoprene rubber (CIIR or BIIR), in primary forms or in plates, sheets or strip	Free	K
40024100	Chloroprene (chlorobutadiene) rubber (CR), latex, in primary forms or in plates, sheets or strip	Free	K
40024900	Chloroprene (chlorobutadiene) rubber (CR), other than latex, in primary forms or in plates, sheets or strip	Free	K
40025100	Acrylonitrile-butadiene rubber (NBR), latex, in primary forms or in plates, sheets or strip	Free	K
40025900	Acrylonitrile-butadiene rubber (NBR), other than latex, in primary forms or in plates, sheets or strip	Free	K
40026000	Isoprene rubber (IR), in primary forms or in plates, sheets or strip	Free	K
40027000	Ethylene-propylene-nonconjugated diene rubber (EPDM), in primary forms or in plates, sheets or strip	Free	K
40028000	Mixtures of natural rubber gums with synthetic rubber, in primary forms or in plates, sheets or strip	Free	K
40029100	Synthetic rubber and factice derived from oils, in latex form, in primary forms or in plates, sheets or strip, nesoi	Free	K
40029900	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip, nesoi	Free	K
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	Free	K
40040000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Free	K
40051000	Rubber, unvulcanized, compounded with carbon black or silica, in primary forms or in plates, sheets or strip	Free	K
40052000	Solutions and dispersions of rubber, unvulcanized, compounded with other than carbon black or silica	Free	K
40059100	Compounded rubber, unvulcanized, in plates, sheets and strip	Free	K
40059900	Compounded rubber, unvulcanized, in primary forms, nesoi	Free	K
40061000	"Camel-back" strips of unvulcanized rubber, for retreading rubber tires	2.9%	A
40069010	Rods, tubes, profile shapes, discs, rings, and similar articles, of natural, unvulcanized rubber	Free	K
40069050	Rods, tubes, profile shapes, discs, rings, and similar articles, of synthetic unvulcanized rubber	2.7%	A
40070000	Vulcanized rubber thread and cord	Free	K
40081110	Plates, sheets and strip of vulcanized natural cellular rubber, other than hard rubber	Free	K
40081150	Plates, sheets and strip of vulcanized synthetic cellular rubber, other than hard rubber	3.3%	A
40081920	Rods and profile shapes of vulcanized natural cellular rubber, other than hard rubber	Free	K
40081940	Vulcanized natural cellular rubber, other than hard rubber, other than rods and profile shapes,nesi	Free	K
40081960	Rods and profile shapes of vulcanized, synthetic cellular rubber, other than hard rubber	3.3%	A
40081980	Vulcanized, synthetic cellular rubber, other than hard rubber, other than rods and profile shapes	3.3%	A

HTS 8	Description	Base Rate	Staging Category
40082100	Plates, sheets and strip of vulcanized, noncellular rubber, other than hard rubber	Free	K
40082920	Rods and profile shapes of vulcanized, noncellular rubber, other than hard rubber	2.9%	A
40082940	Vulcanized, noncellular rubber, other than hard rubber, other than rods and profile shapes, nesoi	2.9%	A
40091100	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, not reinforced or combined w/other materials, without fittings	2.5%	A
40091200	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, not reinforced or combined w/other materials, with fittings	2.5%	A
40092100	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, reinforced or combined only with metal, without fittings	2.5%	A
40092200	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, reinforced or combined only with metal, with fittings	2.5%	A
40093100	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, reinforced or combined only with textile materials, without fittings	2.5%	A
40093200	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, reinforced or combined only with textile materials, with fittings	2.5%	A
40094100	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, reinforced or combined with other materials nesoi, without fittings	2.5%	A
40094200	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, reinforced or combined with other materials nesoi, with fittings	2.5%	A
40101100	Conveyor belts or belting of vulcanized rubber reinforced only with metal	3.3%	A
40101210	Conveyor belts or belting of vulcanized rubber reinforced only with textile materials, in which vegetable fibers predominate ov other fibers	4.1%	A
40101250	Conveyor belts/belting of vulcanized rubber reinforced w/textile material, mostly man-made fiber, width exceeds 20 cm	8%	A
40101255	Conveyor belts/belting of vulcanized rubber reinforced only w/textile material, mostly man-made fiber, width not over 20 cm	6.4%	A
40101290	Conveyor belts or belting of vulcanized rubber reinforced only with textile materials, nesoi	1.9%	A
40101300	Conveyor belts or belting of vulcanized rubber reinforced only with plastics	3.3%	A
40101910	Conveyor belts or belting of vulcanized rubber, nesoi, combined with textile materials in which vegetable fibers predominate ov other fibers	4.1%	A
40101950	Conveyor belts/belting of vulcanized rubber, nesoi, combined w/textile components in which man-made fibers predominate, width exceed 20 cm	8%	A
40101955	Conveyor belts/belting of vulcanized rubber, nesoi, combined w/textile components in which man-made fibers predominate, width under 20 cm	6.4%	A
40101980	Conveyor belts/belting of vulcanized rubber, nesoi, combined with textile materials nesoi	1.9%	A
40101990	Conveyor belts/belting of vulcanized rubber, nesoi, other than combined with textile materials	3.3%	A
40103130	Transmission V-belts of vulcanized rubber, V-ribbed, circumference exceed 60 cm but not exceed 180 cm, combined with textile materials	3.4%	A
40103160	Transmission V-belt of vulcanized rubber, V-ribbed, circumference exceed 60 cm but not exceed 180 cm, other than combined w/textile material	2.8%	A
40103230	Transmission V-belts of vulcanized rubber, not V-ribbed, circumference exceed 60 cm but not exceed 180 cm, combined with textile materials	3.4%	A
40103260	Transmission V-belt of vulcanized rubber, not V-ribbed, circumference exceed 60 cm not exceed 180 cm, other than combined w/textile material	2.8%	A
40103330	Transmission V-belts of vulcanized rubber, V-ribbed, circumference exceed 180 cm but not exceed 240 cm, combined with textile materials	3.4%	A
40103360	Transmission V-belt of vulcanized rubber, V-ribbed, circumference exceed 180 cm not exceed 240 cm, other than combined w/textile material	2.8%	A
40103430	Transmission V-belts of vulcanized rubber, not V-ribbed, circumference exceed 180 cm but not exceed 240 cm, combined with textile materials	3.4%	A
40103460	Transmission V-belt of vulcanized rubber, not V-ribbed, circumference exceed 180 cm not exceed 240 cm,other than combined w/textile material	2.8%	A
40103530	Endless synchronous transmission belt of vulcan. rubber, circum. 60-150 cm, combined w/textile mat. w/vegetable fiber more than other fibers	4.1%	A
40103541	Endless synchronous transmission belt of vulcan. rubber, circum. 60-150 cm, combine w/textile mat.;manmade fiber predominant; width ov 20 cm	8%	A
40103545	Endless synchronous transmission belt of vulcan. rubber, circum. 60-150 cm, combine w/text. mat.;manmade fiber predominant; width n/o 20 cm	6.4%	A
40103550	Endless synchronous transmission belt of vulcanized rubber, circumference 60 to 150 cm, combined with textile materials nesoi	1.9%	A
40103590	Endless synchronous transmission belt of vulcanized rubber, circumference 60 to 150 cm, other than combined with textile materials	3.3%	A
40103630	Endless synchronous transmission belt of vulcan. rubber, circum. 150-198 cm, combined w/textile with vegetable fiber predom over other fiber	4.1%	A
40103641	Endless synchronous transmission belt of vulcan. rubber, circum. 150-198cm, combined w/manmade fiber exceeding other fibers, width ov 20 cm	8%	A
40103645	Endless synchronous transmission belt of vulcan. rubber, circum. 150-198cm, combined w/manmade fiber exceeding other fiber, width n/o 20 cm	6.4%	A
40103650	Endless synchronous transmission belts of vulcanized rubber, circumference 150 to 198 cm, combined with textile materials nesoi	1.9%	A
40103690	Endless synchronous transmission belts of vulcanized rubber, circumference 150 to 198 cm, other than combined with textile materials	3.3%	A
40103910	Transmission V-belts and V-belting of vulcanized rubber, nesoi, combined with textile materials	3.4%	C
40103920	Transmission V-belts and V-belting of vulcanized rubber, nesoi, other than combined with textile materials	2.8%	A
40103930	Transmission belts or belting of vulcanized rubber, nesoi, combined with textile materials in which vegetable fiber predominate other fibers	4.1%	C
40103941	Transmission belts or belting of vulcanized rubber, nesoi, combined w. textile materials with man-made fibers predominant, width over 20 cm	8%	C

HTS 8	Description	Base Rate	Staging Category
40103945	Transmission belts or belting of vulcanized rubber, nesoi, combined w. textile materials with man-made fibers predominant, width n/o 20 cm	6.4%	C
40103950	Transmission belts or belting of vulcanized rubber, nesoi, combined with textile materials nesoi	1.9%	A
40103990	Transmission belts or belting of vulcanized rubber, nesoi, other than combined with textile materials	3.3%	C
40111010	New pneumatic radial tires, of rubber, of a kind used on motor cars (including station wagons and racing cars)	4%	D
40111050	New pneumatic tires excluding radials, of rubber, of a kind used on motor cars (including station wagons and racing cars)	3.4%	D
40112010	New pneumatic radial tires, of rubber, of a kind used on buses or trucks	4%	D
40112050	New pneumatic tires excluding radials, of rubber, of a kind used on buses or trucks	3.4%	D
40113000	New pneumatic tires, of rubber, of a kind used on aircraft	Free	K
40114000	New pneumatic tires, of rubber, of a kind used on motorcycles	Free	K
40115000	New pneumatic tires, of rubber, of a kind used on bicycles	Free	K
40116100	New pneumatic tires, of rubber, with a "herring-bone" or like tread, of a kind used on agricultural or forestry vehicles and machines	Free	K
40116200	New pneumatic tires, of rubber, with a "herring-bone" or like tread, for construction or industrial handling vehicles, rim size n/o 61 cm	Free	K
40116300	New pneumatic tires, of rubber, with a "herring-bone" or like tread, for construction or industrial handling vehicles, rim size over 61 cm	Free	K
40116900	New pneumatic tires, of rubber, having a "herring-bone" or similar tread, for equipment or vehicles nesoi	Free	K
40119200	New pneumatic tires, of rubber, nesoi, of a kind used on agricultural or forestry vehicles and machines	Free	K
40119340	Other new pneumatic radial tires, of rubber, for construction or industrial handling vehicles and machines, rim size not over 61 cm, nesoi	4%	A
40119380	New pneumatic tires (nonradial), of rubber, for construction or industrial handling vehicles and machines, rim size not over 61 cm, nesoi	3.4%	A
40119440	Other new pneumatic radial tires, of rubber, for construction or industrial handling vehicles and machines, rim size over 61 cm, nesoi	4%	A
40119480	New pneumatic tires (nonradial), of rubber, for construction or industrial handling vehicles and machines, rim size over 61 cm, nesoi	3.4%	A
40119945	Other new pneumatic radial tires, of rubber, nesoi	4%	A
40119985	New pneumatic tire, of rubber, nesoi	3.4%	A
40121140	Retreaded radial pneumatic tires, of rubber, of a kind used on motor cars (including station wagons and racing cars)	4%	A
40121180	Retreaded pneumatic tires (nonradials), of rubber, of a kind used on motor cars (including station wagons and racing cars)	3.4%	A
40121240	Retreaded pneumatic radial tires, of rubber, of a kind used on buses or trucks	4%	A
40121280	Retreaded pneumatic tires (nonradials), of rubber, of a kind used on buses or trucks	3.4%	A
40121300	Retreaded pneumatic tires, of rubber, of a kind used on aircraft	Free	K
40121920	Retreaded pneumatic tires, of rubber, designed for certain agricultural or horticultural machinery	Free	K
40121940	Retreaded pneumatic radial tires, of rubber, not elsewhere specified or included	4%	A
40121980	Retreaded pneumatic tires (nonradials), of rubber, not elsewhere specified or included	3.4%	A
40122010	Used pneumatic tires of rubber, for aircraft	Free	K
40122015	Used pneumatic tires of rubber, designed for certain agricultural or horticultural machinery,for on-highway trasnport of passengers or goods	Free	K
40122045	Used pneumatic tires of rubber, designed for certain agricultural or horticultural machinery, nesoi	Free	K
40122060	Used pneumatic tires, of rubber, for vehicles for on-highway transport of passengers or goods nesoi, or vehicles of heading 8705	Free	K
40122080	Used pneumatic tires, of rubber for machinery, nesoi	Free	K
40129010	Solid or cushion tires of rubber	Free	K
40129030	Bicycle rim strips of natural rubber	Free	K
40129045	Interchangeable tire treads and tire flaps, of natural rubber, nesoi	4.2%	A
40129070	Bicycle rim strips of rubber other than of natural rubber	Free	K
40129090	Interchangeable tire treads and tire flaps, of rubber other than natural rubber, except bicycle rim strips, nesoi	2.7%	A
40131000	Inner tubes of rubber, of a kind used on motor cars (including station wagons and racing cars), buses or trucks	3.7%	A
40132000	Inner tubes of rubber, of a kind used on bicycles	Free	K
40139010	Inner tubes of rubber designed for tires used on certain agricultural or horticultural machinery	Free	K
40139050	Inner tubes of rubber for vehicles nesoi	3.7%	A
40141000	Sheath contraceptives of vulcanized rubber	Free	K
40149010	Nursing nipples of vulcanized rubber	Free	K
40149050	Hygienic or pharmaceutical articles nesoi, of vulcanized rubber other than hard rubber, with or without fittings of hard rubber	4.2%	A
40151101	Surgical gloves of vulcanized rubber other than hard rubber	Free	K
40151905	Medical gloves of vulcanized rubber other than hard rubber	Free	K
40151910	Seamless gloves of vulcanized rubber other than hard rubber, other than surgical or medical gloves	3%	A
40151950	Nonseamless gloves of vulcanized rubber other than hard rubber, other than surgical or medical gloves	14%	A
40159000	Articles of apparel and clothing accessories, excluding gloves, of vulcanized rubber other than hard rubber	4%	A
40161000	Articles of vulcanized cellular rubber other than hard rubber	Free	K
40169100	Floor covering and mats, of noncellular vulcanized rubber other than hard rubber	2.7%	A

HTS 8	Description	Base Rate	Staging Category
40169200	Erasers, of noncellular vulcanized rubber other than hard rubber	4.2%	A
40169310	Gaskets, washers and other seals, of noncellular vulcanized rubber other than hard rubber	2.5%	A
40169350	Gaskets, washers and other seals, of noncellular vulcanized rubber other than hard rubber	2.5%	A
40169400	Boat or dock fenders, whether or not inflatable, of noncellular vulcanized rubber other than hard rubber	4.2%	A
40169500	Inflatable articles nesoi, of noncellular vulcanized rubber other than hard rubber	4.2%	C
40169903	Containers of noncellular vulcanized rubber, other than hard rubber, of a kind for packing, transport or marketing of merchandise	3%	A
40169905	Household articles nesoi, of noncellular vulcanized rubber other than hard rubber	3.4%	A
40169910	Handles and knobs, of noncellular vulcanized rubber other than hard rubber	3.3%	A
40169915	Caps, lids, seals, stoppers and other closures, of noncellular vulcanized rubber other than hard rubber	2.7%	A
40169920	Toys for pets made of noncellular vulcanized rubber other than hard rubber	4.3%	A
40169930	Articles made of noncellular vulcanized natural rubber, used as vibration control goods in vehicles of 8701 through 8705	Free	K
40169935	Articles made of noncellular vulcanized natural rubber, not used as vibration control goods in vehicles of 8701 through 8705 nesoi	Free	K
40169955	Articles nesoi, of noncellular vulcanized synthetic rubber other than hard rubber, used as vibration control goods in veh 8701/8705	2.5%	A
40169960	Articles of noncellular vulcanized synthetic rubber other than hard rubber	2.5%	A
40170000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	2.7%	A
41012010	Whole raw hide/skin of bovine/equines (n/o 8 kg when dried, 10 kg when dry salted or 16 kg when fresh/otherwise preserved), not pretanned	Free	K
41012020	Whole bovine hides/skin upper/lining (n/o 8 kg when dried, 10 kg when dry salted or 16 kg when fresh/otherwise preserved), n/o 2.6 m2, nesoi	Free	K
41012030	Whole bovine hides/skin nesoi (n/o 8 kg when dried, 10 kg when dry salted or 16 kg when fresh/otherwise preserved), n/o 2.6 m2, nesoi	2.4%	A
41012035	Whole raw buffalo hides/skins (n/o 8 kg when dried, 10 kg when dry salted or 16 kg when fresh/otherwise preserved), over 2.6 m2, nesoi	2.4%	A
41012040	Whole bovine hides/skins (not buffalo) (n/o 8 kg dried, 10 kg dry salted or 16 kg fresh/otherwise preserved), ov 2.6 m2, vegetable pretanned	5%	A
41012050	Whole bovine hide/skin (not buffalo) (n/o 8 kg dried, 10 kg dry salted or 16 kg fresh/otherwise preserved), ov 2.6 m2, not vegetable pretann	3.3%	A
41012070	Whole equine hides and skins (n/o 8 kg when dried, 10 kg when dry salted or 16 kg when fresh/otherwise preserved), other than not pretanned	3.3%	A
41015010	Whole raw hides and skins of bovine or equine animals, of a weight exceeding 16 kg, not pretanned	Free	K
41015020	Whole raw bovine hides and skins upper/lining, of a weight over 16 kg, unit surface area n/o 2.6 m2, pretanned but not further prepared	Free	K
41015030	Whole raw bovine hides and skins, of a weight over 16 kg, unit surface area n/o 2.6 sq m, pretanned but not further prepared	2.4%	A
41015035	Whole raw buffalo hidess and skins, of a weight over 16 kg, surface area over 2.6 sq m, pretanned but not further prepared,	2.4%	A
41015040	Whole raw bovine hides and skins (not buffalo), weight over 16 kg, surface area over 2.6 m2, vegetable pretanned but not further prepared	5%	A
41015050	Whole raw bovine hides/skins (not buffalo), weight over 16 kg, surface area over 2.6 m2, pretanned (not vegetable) but not further prepared	3.3%	A
41015070	Whole raw equine hides and skins, of a weight exceeding 16 kg, pretanned but not further prepared	3.3%	A
41019010	Raw hides and skins (other than whole) of bovine or equine animals, not pretanned	Free	K
41019035	Raw buffalo hides and skins (other than whole), pretanned but not further prepared	2.4%	A
41019040	Raw bovine hides and skins (other than whole), vegetable pretanned but not further prepared	5%	A
41019050	Raw bovine hides and skins (other than whole), pretanned (other than vegetable pretanned) but not further prepared	3.3%	A
41019070	Raw equine hides and skins (other than whole), pretanned but further prepared	3.3%	A
41021010	Raw skins of sheep or lambs (not excluded by note 1(c) to chapter 41), with wool on, not pretanned	Free	K
41021020	Raw skins of sheep or lamb (not excluded by note 1(c) to chapter 41), with wool on, vegetable pretanned but not further prepared	Free	K
41021030	Raw skins of sheep or lamb (not excluded by note 1(c) to chapter 41), with wool on, pretanned other than vegetable but not further prepared	2%	A
41022100	Raw skins of sheep or lambs, without wool on, pickled, other than those excluded by note 1(c) to chapter 41	Free	K
41022910	Raw skins of sheep or lamb (not excluded by note 1(c) to chapter 41), without wool on, not pretanned	Free	K
41022920	Raw sheep or lamb skins (not excluded by note 1(c) to chapter 41), without wool on, vegetable pretanned but not further prepared	Free	K
41022930	Raw sheep or lamb skins (not excluded by note 1(c) to chapter 41), without wool on, pretanned other than vegetable but not further prepared	2%	A
41031010	Raw hides and skins of goats or kids (not excluded by note 1(c) to chapter 41), not pretanned	Free	K
41031020	Raw hides and skins of goats or kids (not excluded by note 1(c) to chapter 41), vegetable pretanned but not further prepared	Free	K
41031030	Raw hides and skins of goat or kid (not excluded by note 1(c) to chapter 41), pretanned (other than vegetable) but not prepared	3.7%	A
41032010	Raw hides and skins of reptiles, not pretanned	Free	K

HTS 8	Description	Base Rate	Staging Category
41032020	Raw hides and skins of reptiles, vegetable pretanned but not further prepared	5%	A
41032030	Raw hides and skins of reptiles, pretanned other than vegetable pretanned but not further prepared	Free	K
41033010	Raw hides and skins of swine, not pretanned	Free	K
41033020	Raw hides and skins of swine, pretanned but not further prepared	4.2%	A
41039010	Raw hides and skins of animals nesoi (other than those excluded by note 1(b) or 1(c) to chapter 41), not pretanned	Free	K
41039020	Raw hides and skins of animals nesoi (other than those excluded by note 1(b) or 1(c) to chapter 41), pretanned but not further prepared	3.3%	A
41041110	Tanned whole bovine skin and hide upper/lining leather, w/o hair on, unit surface area n/o 2.6 sq m, in the wet state	Free	K
41041120	Tanned whole bovine skin and hide leather (not upper/lining), w/o hair on, unit surface area n/o 2.6 sq m, in the wet state	2.4%	A
41041130	Full grain unsplit or grain split buffalo hide or skin, w/o hair on, tanned but not further prepared, surface ov 2.6 m2, in the wet state	2.4%	A
41041140	Full grain unsplit/grain split bovine nesoi and equine upper & sole hides/skins, w/o hair, tanned but not further prepared, in the wet state	5%	A
41041150	Full grain unsplit/grain split bovine (except buffalo) nesoi and equine hides/skins, w/o hair, tanned not further prepared, in the wet state	3.3%	A
41041910	Whole bovine skin upper or lining leather, w/o hair on, unit surface n/o 2.6 sq m, tanned but not further prepared, in the wet state	Free	K
41041920	Whole bovine skin leather (not upper or lining), w/o hair on, surface n/o 2.6 sq m, tanned but not further prepared, in the wet state	2.4%	A
41041930	Buffalo hides and skins nesoi, w/o hair on, unit surface area ov 2.6 m2, tanned but not further prepared, in the wet state	2.4%	A
41041940	Upper and sole bovine (except buffalo) and equine hides and skins, nesoi, w/o hair, tanned but not further prepared, in the wet state	5%	A
41041950	Bovine (except buffalo) and equine hides and skins (not upper/sole) nesoi, w/o hair, tanned but not further prepared, in the wet state	3.3%	A
41044110	Crust whole bovine hide and skin upper or lining leather, w/o hair on, unit surface n/o 2.6 sq m, tanned but not further prepared	Free	K
41044120	Crust whole bovine hide and skin leather (not upper or lining), w/o hair on, surface n/o 2.6 sq m, tanned but not further prepared	2.4%	A
41044130	Crust full grain unsplit or grain split buffalo hides and skins, surface area over 2.6 m2, without hair on, tanned but not further prepared	2.4%	A
41044140	Crust full grain unsplit/grain split bovine (ex. buffalo) nesoi/equine hides/skins upper/sole leather, w/o hair, tanned not further prepared	5%	A
41044150	Crust full grain unsplit/grain split bovine (except buffalo) nesoi and equine hides and skins, nesoi, w/o hair, tanned not further prepared	3.3%	A
41044910	Crust whole bovine hide and skin upper or lining leather, w/o hair on, unit surface n/o 2.6 sq m, tanned but not further prepared, nesoi	Free	K
41044920	Crust whole bovine hide and skin (not upper or lining leather), w/o hair on, surface n/o 2.6 sq m, tanned but not further prepared, nesoi	2.4%	A
41044930	Crust buffalo hides and skins nesoi, without hair on, surface area over 2.6 m2, tanned but not further prepared	2.4%	A
41044940	Crust upper and sole equine and bovine (except buffalo) nesoi hides and skins, nesoi, w/o hair, tanned but not further prepared	5%	A
41044950	Crust bovine (except buffalo) nesoi and equine hides and skins, nesoi, w/o hair, tanned but not further prepared	3.3%	A
41051010	Sheep or lamb skins, without wool on, tanned but not further prepared, wet blue	2%	A
41051090	Sheep or lamb skins, without wool on, tanned but not further prepared, in the wet state other than wet blue	2%	A
41053000	Sheep or lamb skins, without wool on, tanned but not further prepared, in the dry state (crust)	2%	A
41062110	Hides and skins of goats or kids, without hair on, tanned but not further prepared, wet blue	2.4%	A
41062190	Hides and skins of goats or kids, without hair on, tanned but not further prepared, in the wet state other than wet blue	2.4%	A
41062200	Hides and skins of goats or kids, without hair on, tanned but not further prepared, in the dry state (crust)	2.4%	A
41063110	Hides and skins of swine, without hair on, tanned but not further prepared, wet blue	4.2%	A
41063190	Hides and skins of swine, without hair on, tanned but not further prepared, in the wet state other than wet blue	4.2%	A
41063200	Hides and skins of swine, without hair on, tanned but not further prepared, in the dry state (crust)	4.2%	A
41064000	Tanned or cust hides and skins of reptiles, whether or not split, but not further prepared	Free	K
41069100	Hides and skins of animals nesoi, without hair on, tanned but not further prepared, in the wet state (including wet-blue)	3.3%	A
41069200	Hides and skins of animals nesoi, without hair on, tanned but not further prepared, in the dry state (crust)	3.3%	A
41071110	Full grain unsplit whole bovine upper or lining leather, w/o hair on, surface n/o 2.6 m2, prepared after tanning or crusting, not head 4114	Free	K
41071120	Full grain unsplit whole bovine leather (not upper/lining), w/o hair on, not fancy, n/o 2.6 m2,prepared after tanning or crust,not head 4114	2.4%	A
41071130	Full grain unsplit whole bovine leather (not upper/lining), w/o hair on, fancy, n/o 2.6 m2, prepared after tanning or crusting,not head 4114	3.6%	A
41071140	Full grain unsplit whole buffalo leather, without hair on, surface over 2.6 sq m, prepared after tanning or crusting, not heading 4114	2.5%	A
41071150	Full grain unsplit upholstery leather of bovines (not buffalo) nesoi and equines, w/o hair on, prepared after tanning or crusting, not 4114	2.8%	A
41071160	Full grain unsplit upper & sole leather of bovines (not buffalo) nesoi or equine, w/o hair on, prepared after tanning or crusting, not 4114	3.3%	A

HTS 8	Description	Base Rate	Staging Category
41071170	Full grain unsplit whole bovine (not buffalo) nesoi and equine leather nesoi, w/o hair, prepared after tanning/crusting, not fancy, not 4114	5%	A
41071180	Full grain unsplit whole bovine (not buffalo) nesoi and equine leather nesoi, w/o hair, prepared after tanning or crusting, fancy, not 4114	2.4%	A
41071210	Grain split whole bovine skin upper or lining leather, w/o hair on, unit surface n/o 2.6 sq m, prepared after tanning or crusting, not 4114	Free	K
41071220	Grain split whole bovine skin leather (not upper or lining), w/o hair, not fancy, n/o 2.6 sq m, prepared after tanning or crusting, not 4114	2.4%	A
41071230	Grain split whole bovine skin leather (not upper or lining), w/o hair on, fancy, n/o 2.6 sq m, prepared after tanning or crusting, not 4114	3.6%	A
41071240	Grain split whole buffalo leather, without hair on, unit surface area over 2.6 sq m, prepared after tanning or crusting, not of heading 4114	2.5%	A
41071250	Grain split whole upholstery leather of bovines (not buffalo) nesoi and equines, w/o hair on, prepared after tanning or crusting, not 4114	2.8%	A
41071260	Grain split whole upper & sole leather of bovines (not buffalo) nesoi or equines, w/o hair on, prepared after tanning or crusting, not 4114	3.3%	A
41071270	Grain split whole bovine (not buffalo) nesoi and equine nesoi leathers, w/o hair on, prepared after tanning or crusting, not fancy, not 4114	5%	A
41071280	Grain split whole bovine (not buffalo) nesoi and equine nesoi leathers, without hair on, prepared after tanning or crusting, fancy, not 4114	2.4%	A
41071910	Whole bovine skin upper or lining leather nesoi, w/o hair on, unit surface n/o 2.6 m2, prepared after tanning or crusting, not of head 4114	Free	K
41071920	Whole bovine skin leather (not upper or lining) nesoi, w/o hair on, not fancy, n/or 2.6 sq m, prepared after tanning or crusting, not 4114	2.4%	A
41071930	Whole bovine skin leather (not upper or lining) nesoi, w/o hair on, fancy, surface n/o 2.6 m2, prepared after tanning or crusting, not 4114	3.6%	A
41071940	Whole buffalo skin leather (not full grain unsplits/grain splits), w/o hair on, over 2.6 sq m, prepared after tanning or crusting, not 4114	2.5%	A
41071950	Whole upholstery leather of bovines (not buffalo) nesoi and equines nesoi, without hair on, prepared after tanning or crusting, not 4114	2.8%	A
41071960	Whole upper & sole leather of bovines (not buffalo) nesoi or equines nesoi, without hair on, prepared after tanning or crusting, not 4114	5%	A
41071970	Whole bovine (not buffalo) and equine leather, nesoi, without hair on, not fancy, prepared after tanning or crusting, not of heading 4114	5%	A
41071980	Whole bovine (not buffalo) and equine leather, nesoi, without hair on, fancy, prepared after tanning or crusting, not of heading 4114	2.4%	A
41079140	Full grain unsplit buffalo leather (not whole), w/o hair on, prepared after tanning or crusting (including parchment-dressed), not head 4114	2.5%	A
41079150	Full grain unsplit upholstery leather of bovines (not buffalo) & equines, not whole, w/o hair, prepared after tanning or crusting, not 4114	2.8%	A
41079160	Full grain unsplit upper & sole leather of bovines (not buffalo) or equines, not whole, w/o hair, prep. after tanning or crusting, not 4114	3.3%	A
41079170	Full grain unsplit bovine (not buffalo) & equine leather, not whole, w/o hair on, nesoi, not fancy, prep. after tanning/crusting, not 4114	5%	A
41079180	Full grain unsplit bovine (not buffalo) & equine leather, not whole, w/o hair on, nesoi, fancy, prepared after tanning or crusting, not 4114	2.4%	A
41079240	Grain splits buffalo leather (not whole), without hair on, prepared after tanning or crusting, other than of heading 4114	2.5%	A
41079250	Grain splits upholstery leather of bovines (not buffalo) and equines, not whole, w/o hair on, prepared after tanning or crusting, not 4114	2.8%	A
41079260	Grain splits upper & sole leather of bovines (not buffalo) or equines, not whole, w/o hair on, prepared after tanning or crusting, not 4114	3.3%	A
41079270	Grain splits bovine (not buffalo) and equine leather, not whole, w/o hair on, nesoi, not fancy, prepared after tanning or crusting, not 4114	5%	A
41079280	Grain splits bovine (not buffalo) and equine leather, not whole, without hair on, nesoi, fancy, prepared after tanning or crusting, not 4114	2.4%	A
41079940	Buffalo leather other than full grains unsplit & grain splits, not whole, w/o hair on, prepared after tanning or crusting, not heading 4114	2.5%	A
41079950	Upholstery leather of bovines (not buffalo) or equines, not whole, nesoi, without hair on, prepared after tanning or crusting, not 4114	2.8%	A
41079960	Upper & sole leather of bovines (not buffalo) or equines, not whole, nesoi, w/o hair on, prepare after tanning or crusting, not 4114	5%	A
41079970	Bovine (not buffalo) and equine leather, not whole, nesoi, without hair on, not fancy, prepared after tanning or crusting, not heading 4114	5%	A
41079980	Bovine (not buffalo) and equine leather, not whole, nesoi, without hair on, fancy, prepared after tanning or crusting, not of heading 4114	2.4%	A
41120030	Sheep or lamb skin leather, without wool on, not fancy, prepared after tanning or crusting, other than of heading 4114	2%	A
41120060	Sheep or lamb skin leather, without wool on, fancy, further prepared after tanning or crusting, other than of heading 4114	2%	A
41131030	Goat or kidskin leather, without hair on, not fancy, further prepared after tanning or crusting, other than of heading 4114	2.4%	A
41131060	Goat or kidskin leather, without hair on, fancy, further prepared after tanning or crusting, other than of heading 4114	2.8%	A
41132000	Leather of swine, without hair on, further prepared after tanning or crusting, other than leather of heading 4114	4.2%	A
41133030	Reptile leather, not fancy, further prepared after tanning or crusting, other than leather of heading 4114	Free	K
41133060	Reptile leather, fancy, further prepared after tanning or crusting, other than leather of heading 4114	Free	K
41139030	Leather of animals nesoi, without hair on, not fancy, further prepared after tanning or crusting, other than leather of heading 4114	3.3%	A
41139060	Leather of animals nesoi, without hair on, fancy, further prepared after tanning or crusting, other than leather of heading 4114	1.6%	A
41141000	Chamois (including combination chamois) leather	3.2%	A
41142030	Patent leather	2.3%	A

HTS 8	Description	Base Rate	Staging Category
41142040	Patent laminated leather or metallized leather, of calf or kip	3.6%	A
41142070	Patent laminated leather or metallized leather, other than calf or kip	1.6%	A
41151000	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	Free	K
41152000	Parings & other waste of leather or composition leather, not suitable for the manufacture of leather articles; leather dust, powder & flour	Free	K
42010030	Dog leashes, collars, muzzles, harnesses and similar dog equipment, of any material	2.4%	A
42010060	Saddlery and harnesses for animals nesi, (incl. traces, leads, knee pads, muzzles, saddle cloths and bags and the like), of any material	2.8%	A
42021100	Trunks, suitcases, vanity & all other cases, occupational luggage & like containers, surface of leather, composition or patent leather	8%	A
42021220	Trunks, suitcases, vanity and attache cases, occupational luggage and similar containers, with outer surface of plastics	20%	A
42021240	Trunks, suitcases, vanity & attache cases, occupational luggage & like containers, surfaces of cotton, not of pile or tufted construction	6.3%	A
42021260	Trunks, suitcases, vanity & attache cases, occupational luggage & like containers, w outer surface of veg. fibers, excl. cotton	5.7%	A
42021280	Trunks, suitcases, vanity & attache cases, occupational luggage and similar containers, with outer surface of textile materials nesi	17.6%	A
42021900	Trunks, suitcases, vanity cases, attache cases, occupational luggage & like containers surface of vulcanized fiber or paperboard nesi	20%	A
42022130	Handbags, with or without shoulder strap or without handle, with outer surface of reptile leather	5.3%	A
42022160	Handbags, with or without shoulder strap or without handle, with outer surface of leather, composition or patent leather, nesi, n/o $20 ea.	10%	A
42022190	Handbags, with or without shoulder strap or without handle, with outer surface of leather, composition or patent leather, nesi, over $20 ea.	9%	A
42022215	Handbags, with or without shoulder straps or without handle, with outer surface of sheeting of plastics	16%	A
42022235	Handbags with or without shoulder strap or without handle, with outer surface of textile materials, wholly or in part of braid, of abaca	8.4%	A
42022240	Handbags with or without shoulder strap or without handle, with outer surface of textile materials, wholly or in part of braid, nesi	7.4%	A
42022245	Handbags with or without shoulder strap or without handle, with outer surface of cotton, not of pile or tufted construction or braid	6.3%	A
42022260	Handbags with or w/o shoulder strap or w/o handle, outer surface of veg. fibers, exc. cotton, not of pile or tufted construction or braid	5.7%	A
42022270	Handbags with or w/o shoulder strap or w/o handle, with outer surface containing 85% or more of silk, not braided	7%	A
42022280	Handbags with or without shoulder strap or without handle, with outer surface of textile materials, nesi	17.6%	A
42022910	Handbags w. or w/o shld. strap or w/o handle of mat. (o/t leather, shtng. of plas., tex. mat., vul. fib. or paperbd.), paper cov., of plas.	5.3%	A
42022920	Handbags w. or w/o shld. strap or w/o handle of mat. (o/t leather, shtng. of plas., tex. mat., vul. fib. or paperbd.), paper cov., of wood	3.3%	A
42022950	Handbags w. or w/o shld. strap or w/o handle of mat. (o/t leather, shtng. of plas., tex. mat., vul. fib. or paperbd.), pap.cov.,of mat. nesi	7.8%	A
42022990	Handbags with or without shoulder straps or without handle, with outer surface of vulcanized fiber or of paperboard, not covered with paper	20%	A
42023130	Articles of a kind normally carried in the pocket or handbag, with outer surface of reptile leather	3.7%	A
42023160	Articles of a kind normally carried in the pocket or handbag, with outer surface of leather, composition or patent leather, nesi	8%	A
42023210	Articles of a kind normally carried in the pocket or handbag, with outer surface of reinforced or laminated plastics	12.1 cents/kg + 4.6%	A
42023220	Articles of a kind normally carried in the pocket or handbag, with outer surface of plastic sheeting, nesi	20%	A
42023240	Articles of a kind normally carried in the pocket or handbag, with outer surface of cotton, not of pile or tufted construction	6.3%	A
42023280	Articles of a kind normally carried in the pocket or handbag,with outer surface of vegetable fibers,not of pile or tufted construction, nesi	5.7%	A
42023285	Articles of a kind normally carried in the pocket or handbag, with outer surface 85% or more silk or silk waste	Free	K
42023295	Articles of a kind normally carried in the pocket or handbag, with outer surface of textile materials, nesi	17.6%	A
42023910	Articles of kind usually carried in pocket or handbag (o/t leather, shtng. of plas., tex. mat., vul. fib. or paperbd.), pap. cov., of plas.	5.3%	A
42023920	Articles of kind usually carried in pocket or handbag (o/t leather, shtng. of plas., tex. mat., vul. fib. or paperbd.), pap. cov., of wood	3.3%	A
42023950	Articles of kind usu. carried in pocket or handbag (o/t lea., shtng. of plas., tex. mat., vul. fib. or paperbd.), pap. cov., of mat. nesi	7.8%	A
42023990	Articles of a kind normally carried in the pocket or handbag, with outer surface of vulcanized fiber or of paperboard	20%	A
42029100	Cases, bags and containers nesi, with outer surface of leather, of composition leather or patent leather	4.5%	A
42029204	Insulated beverage bag w/outer surface textiles, interior only flexible plastic container storing/dispensing beverage thru flexible tubing	7%	A
42029208	Insulated food or beverage bags with outer surface of textile materials, nesoi	7%	A
42029210	Insulated food or beverage bags with outer surface of sheeting of plastic	3.4%	A
42029215	Travel, sports and similar bags with outer surface of cotton, not of pile or tufted construction	6.3%	A
42029220	Travel, sports and similar bags with outer surface of vegetable fibers, excl. cotton, not of pile construction	5.7%	A

HTS 8	Description	Base Rate	Staging Category
42029230	Travel, sports and similar bags with outer surface of textile materials other than of vegetable fibers	17.6%	A
42029245	Travel, sports and similar bags with outer surface of plastic sheeting	20%	A
42029250	Musical instrument cases, with outer surface of plastic sheeting or of textile materials	4.2%	A
42029260	Bags, cases and similar containers, nesi, with outer surface of cotton	6.3%	A
42029290	Bags, cases and similar containers nesi, with outer surface of plastic sheeting or of textile materials, excl. cotton	17.6%	A
42029910	Cases, bags and sim. containers, nesi, of mat. (o/t leather, shtng. of plas., tex. mat., vul. fib., or paperbd.), pap. cov., of plastic	3.4%	A
42029920	Cases & sim. cont., nesi, of mat. (o/t lea., shtng. of plas., tex. mat., vul. fib. or paperbd.), pap. cov., of wood, not lined with tex.fab.	4.3%	A
42029930	Cases, bags & sim. cont., nesi, of mat. (o/t lea., plas. shtng., tex. mat., vul. fib. or paperbd.), pap. cov., of wood, lined with tex. fab.	Free	K
42029950	Cases, bags & sim. cont., nesi, of mat. (o/t lea., plas. shtng., tex. mat., vul. fib. or paperbd.), pap. cov., except of wood or plastic	7.8%	A
42029990	Cases, bags and similar containers, nesi, with outer surface of vulcanized fiber or of paperboard	20%	A
42031020	Articles of apparel, of reptile leather	4.7%	A
42031040	Articles of apparel, of leather or of composition leather, nesi	6%	D
42032120	Batting gloves, of leather or of composition leather	3%	A
42032140	Baseball and softball gloves and mitts, excluding batting gloves, of leather or of composition leather	Free	K
42032155	Cross-country ski gloves, mittens and mitts, of leather or of composition leather	3.5%	A
42032160	Ski or snowmobile gloves, mittens and mitts, nesi, of leather or of composition leather	5.5%	A
42032170	Ice hockey gloves, of leather or of composition leather	Free	K
42032180	Gloves, mittens and mitts specially designed for use in sports, nesi, of leather or of composition leather	4.9%	A
42032905	Gloves, wholly of horsehide or cowhide leather not specially designed for use in sports, with fourchettes or sidewalls	12.6%	G
42032908	Gloves, wholly of horsehide or cowhide (except calfskin) leather, not specially designed for use in sports, nesi	14%	G
42032915	Gloves not wholly of horsehide or cowhide leather not specially designed for use in sports, with fourchettes or sidewalls	14%	G
42032918	Gloves not wholly of horsehide or cowhide leather not specially designed for use in sports, nesi	14%	G
42032920	Gloves, mittens and mitts of leather or composition leather, nesi, not seamed	12.6%	G
42032930	Men's gloves, mittens and mitts of leather or composition leather, nesi, seamed	14%	G
42032940	Gloves, mittens and mitts of leather or composition leather, nesi, not lined, for persons other than men	12.6%	G
42032950	Gloves, mittens and mitts of leather or composition leather, nesi, lined, for persons other than men	12.6%	G
42033000	Belts and bandoliers with or without buckles, of leather or of composition leather	2.7%	A
42034030	Clothing accessories nesi, of reptile leather	4.9%	A
42034060	Clothing accessories of leather or of composition leather, nesi	Free	K
42040030	Belting leather cut or wholly or partly manufactured into forms or shapes suit. for conversion into belting for machinery or appliances	2.9%	A
42040060	Articles of leather or composition leather used in machinery or mechanical appliances or for other technical uses, except belting leathers	Free	K
42050020	Shoelaces of leather or of composition leather	Free	K
42050040	Straps and strops of leather or of composition leather	1.8%	A
42050060	Articles of reptile leather, nesi	4.9%	A
42050080	Articles of leather or of composition leather, nesi, excluding reptile leather	Free	K
42061030	Articles of catgut if imported for use in the manufacture of sterile surgical sutures	3.5%	A
42061090	Articles of catgut, nesi	3.9%	A
42069000	Articles of gut (other than silkworm gut or catgut), of goldbeater's skin, of bladders or of tendons	Free	K
43011000	Raw furskins of mink, whole, with or without head, tail or paws	Free	K
43013000	Raw lamb furskins of Astrakhan, Broadtail, Caracul, Persian, Indian, Chinese, Mongolian, Tibetan, whole	Free	K
43016030	Raw furskins of silver, black or platinum fox (including mutations of these), whole, with or without head, tail or paws	5.1%	D
43016060	Raw furskins of fox, other than of silver, black or platinum fox, whole, with or without head, tail or paws	Free	K
43017000	Raw furskins of seal, whole, with or without head, tail or paws	Free	K
43018001	Raw furskins, whole, with or without head, tail or paws, not elsewhere specified or included	Free	K
43019000	Heads, tails, paws and other pieces or cuttings of raw furskins, suitable for furriers' use	Free	K
43021100	Tanned or dressed whole furskins of mink, with or without head, tail or paws, not assembled	2.1%	A
43021300	Tanned/dressed whole skins of Astrakhan, Broadtail, Caracul, Persian, Indian, Mongolian, Chinese & Tibetan lamb, not assembled	2.2%	A
43021915	Tanned or dressed whole furskins of silver, black or platinum fox (including mutations), with or without head, tail or paws, not assembled	5.6%	A
43021930	Tanned or dressed whole furskins of beaver, chinchilla, ermine, lynx, raccoon, sable, other specified animals, not dyed, not assembled	1.5%	A
43021945	Tanned or dressed whole furskins of beaver, chinchilla, ermine, lynx, raccoon, sable, wolf, other specified animals, dyed, not assembled	2.2%	A

HTS 6	Description	Base Rate	Staging Category
43021955	Tanned or dressed whole furskins of rabbit or hare, with or without head, tail or paws, not assembled	2.7%	A
43021960	Tanned or dressed whole furskins, nesi, with or without head, tail or paws, not assembled, not dyed	3.5%	A
43021975	Tanned or dressed whole furskins, nesi, with or without head, tail or paws, not assembled, dyed	1.7%	A
43022030	Heads, tails, paws, other pieces or cuttings of dressed or tanned furskins, of beaver, ermine, wolf, other specified animals, nt assembled	2.1%	A
43022060	Heads, tails, paws and other pieces or cuttings of dressed or tanned furskins, nesi, not assembled, not dyed	3.5%	A
43022090	Heads, tails, paws and other pieces or cuttings of dressed or tanned furskins, nesi, not assembled, dyed	1.7%	A
43023000	Whole furskins and pieces or cuttings thereof, tanned and dressed, assembled	5.3%	A
43031000	Articles of apparel and clothing accessories, of furskins	4%	A
43039000	Articles of furskin, nesi	Free	K
43040000	Artificial fur and articles thereof	6.5%	A
44011000	Fuel wood, in logs, in billets, in twigs, in faggots or similar forms	Free	K
44012100	Coniferous wood in chips or particles	Free	K
44012200	Nonconiferous wood in chips or particles	Free	K
44013020	Artificial fire logs, composed of wax and sawdust, with or without added materials	Free	K
44013040	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms, nesi	Free	K
44020000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Free	K
44031000	Wood in the rough whether or not stripped of bark or sapwood, or roughly squared, treated with paint, stain, creosote or other preservatives	Free	K
44032000	Coniferous wood in the rough, whether or not stripped of bark or sapwood or roughly squared, not treated with preservatives	Free	K
44034100	Wood in the rough/roughly squared,of Dark Red Meranti,Light Red Meranti and Meranti Bakau,not treated with paint/stain/cresote/other preserv	Free	K
44034900	Wood in rough/roughly squared,of tropical wood specified in ch. 44 subhead note 1 nesoi,not treated with paint/stain/cresote/other preserv	Free	K
44039100	Oak wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, not treated with preservatives	Free	K
44039200	Beech wood in the rough, not treated with preservatives	Free	K
44039900	Wood in the rough, nesi	Free	K
44041000	Coniferous wood, roughly shaped into poles, pickets, stakes, sticks and other forms, to be finished into specific articles or products	Free	K
44042000	Nonconiferous wood, roughly shaped into poles, pickets, stakes, sticks and other forms, to be finished into specific articles or products	Free	K
44050000	Wood wool (excelsior); wood flour	3.2%	D
44061000	Railway or tramway sleepers (cross-ties) of wood, not impregnated	Free	K
44069000	Railway or tramway sleepers (cross-ties) of wood, impregnated	Free	K
44071000	Coniferous wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm	Free	K
44072400	Virola, Mahogany, Imbuia and Balsa wood sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	K
44072500	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	K
44072600	White Lauan, White Meranti, White Seraya, Yellow Meranta and Alan wood sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	K
44072900	Tropical wood specified in chapter 44 subheading note 1, nesoi, sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	K
44079100	Oak wood, sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	K
44079200	Beech wood, sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	K
44079900	Nonconiferous woods, nesi, sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	Free	K
44081001	Coniferous veneer sheets and sheets for plywood & coniferous wood sawn/sliced/peeled not over 6 mm thick	Free	K
44083101	Dark Red Meranti, Light Red Meranti and Meranti Bakau veneer sheets and sheets for plywood and other wood sawn/sliced/peeled, n/o 6 mm thick	Free	K
44083901	Tropical wood specified in ch. 44 subhead note 1,nesoi,veneer sheets and sheets for plywood and other wood sawn/sliced/peeled,n/o 6 mm thick	Free	K
44089001	Nontropical nonconiferous veneer sheets and sheets for plywood and other wood sawn/sliced/peeled, not over 6 mm thick	Free	K
44091005	Coniferous wood continuously shaped along any of its ends, wether or not also continuously shaped along any its edges or faces	3.2%	G
44091010	Coniferous wood siding continuously shaped along any of its edges or faces but not on its ends	Free	K
44091020	Coniferous wood flooring continuously shaped along any of its edges or faces but not on its ends	Free	K
44091040	Standard wood moldings of pine (Pinus spp.) continuously shaped along any of its edges or faces but not on its ends	Free	K
44091045	Standard coniferous wood moldings, other than of pine, continuously shaped along any of its edges or faces but not on its ends	Free	K
44091050	Coniferous wood moldings, other than standard type, continuously shaped along any of its edges or faces but not on its ends	Free	K
44091060	Coniferous wood dowel rods, plain, continuously shaped along any of its edges or faces but not on its ends	Free	K
44091065	Coniferous wood dowel rod, sanded/grooved/otherwise advanced in condition, continuously shaped along any of edges or faces but not its ends	4.9%	G
44091090	Coniferous wood, other than siding, flooring, moldings or dowel rod, continuously shaped along any of its edges or faces but not on its ends	Free	K

HTS 8	Description	Base Rate	Staging Category
44092005	Nonconiferous wood continuously shaped along any of its ends, wether or not also continuously shaped along any its edges or faces	3.2%	G
44092010	Nonconiferous wood siding continuously shaped along any of its edges or faces but not on its ends	Free	K
44092025	Nonconiferous wood flooring continuously shaped along any of its edges or faces but not on its ends	Free	K
44092040	Standard nonconiferous wood moldings continuously shaped along any of its edges or faces but not on its ends	Free	K
44092050	Nonconiferous wood moldings, other than standard type, continuously shaped along any of its edges or faces but not on its ends	Free	K
44092060	Nonconiferous wood dowel rods, plain, continuously shaped along any of its edges or faces but not on its ends	Free	K
44092065	Nonconiferous wood dowel rods, sanded/grooved/otherwise advanced in condition, continuously shaped along any of edges or faces but not ends	4.9%	G
44092090	Nonconiferous wood, other than siding, flooring, molding or dowel rods, continuously shaped along any of edges or faces but not on its ends	Free	K
44102100	Oriented strand board and waferboard, of wood, unworked or not further worked than sanded	Free	K
44102900	Oriented strand board and waferboard, of wood, further worked than sanded	Free	K
44103100	Particle board and similar board of wood, other than oriented strand board or waferboard, unworked or not further worked than sanded	Free	K
44103200	Particle board and similar board of wood, other than oriented strand board or waferboard, surface-covered with melamine-impregnated paper	Free	K
44103300	Particle board and similar board of wood, other than oriented strand board/waferboard, surface-covered with decorative laminates of plastic	Free	K
44103900	Particle board and similar board of wood, other than oriented strand board or waferboard, further worked than sanded, nesoi	Free	K
44109000	Particle board and similar board of ligneous materials other than wood	Free	K
44111100	Fiberboard of a density exceeding 0.8 g/cm3, not mechanically worked or surface covered	Free	K
44111920	Fiberboard, of a density exceeding 0.8 g/cm3, mechanically worked, not surface covered (except for oil treatment)	Free	K
44111930	Fiberboard, of a density exceeding 0.8 g/cm3, mechanically edged-worked, for construction uses	Free	K
44111940	Fiberboard nesi, density exceeding 0.8 g/cm3	6%	G
44112100	Fiberboard of a density over 0.5 but not over 0.8 g/cm3, not mechanically worked or surface covered	Free	K
44112920	Fiberboard of a density over 0.5 but not over 0.8 g/cm3, edgeworked continuously, laminated, for construction uses	1.9 cents/kg + 1.5%	G
44112930	Fiberboard of a density over 0.5 but not over 0.8 g/cm 3, tongued, grooved or rabbetted continuously, for construction uses, nesi	Free	K
44112960	Fiberboard of a density over 0.5 g/cm3 but not over 0.8 g/cm3, not mechanically worked surface covered	Free	K
44112990	Fiberboard nesi, density between 0.5 g/cm3 and 0.8 g/cm3	3.9%	G
44113100	Fiberboard of a density exceeding 0.35 g/cm3 but not exceeding 0.5 g/cm3, not mechanically worked or surface covered	Free	K
44113900	Fiberboard of a density exceeding 0.35 g/cm3 but not exceeding 0.5 g/cm3, mechanically worked or surface covered	Free	K
44119100	Fiberboard of a density 0.35 g/cm3 or less, not mechanically worked or surface covered	Free	K
44119900	Fiberboard of a density 0.35 g/cm3 or less, mechanically worked or surface covered	Free	K
44121305	Plywood sheets n/o 6 mm thick, tropical hardwood outer ply, birch face ply, not surface-covered beyond clear/transparent	Free	K
44121325	Plywood sheet n/o 6 mm thick,tropical hard wood outer ply, face ply of Spanish cedar or walnut, not surface-covered beyond clear/transparent	8%	G
44121340	Plywood sheets n/o 6 mm thick, with specified tropical wood outer ply, with face ply nesoi, not surface-covered beyond clear/transparent	8%	G
44121351	Plywood sheets n/o 6 mm thick, tropical wood nesoi at least one outer ply, with face ply nesoi, not surface-covered beyond clear/transparent	8%	G
44121360	Plywood sheets n/o 6 mm thick, with certain specified tropical wood outer ply, surface covered beyond clear or transparent	8%	G
44121391	Plywood sheets n/o 6 mm thick, tropical wood nesoi at least one outer ply, surface covered beyond clear or transparent	8%	G
44121405	Plywood sheets n/o 6 mm thick, outer ply of nontropical hardwood, birch face ply, not surface-covered beyond clear/transparent	Free	K
44121425	Plywood sheet n/o 6 mm thick,outer ply of nontropical hardwood,face ply Spanish Cedar or walnut,not surface-covered beyond clear/transparent	5.1%	G
44121431	Plywood sheet n/o 6 mm thick, at least one outer ply of nonconiferous wood, with face ply nesoi, not surfacecovered beyond clear/transparent	8%	G
44121456	Plywood sheets n/o 6 mm thick, at least one outer ply of nonconiferous wood, surface covered other than clear or transparent	8%	G
44121910	Plywood of wood sheets, n/o 6 mm thick each, with outer plies of coniferous wood, face ply of Parana pine, not or clear surface covered	Free	K
44121930	Plywood of wood sheets, n/o 6 mm thick each, with outer plies of coniferous wood, European red pine face ply, not or clear surface covered	3.4%	G
44121940	Plywood of wood sheets, n/o 6 mm thick each, with outer plies of coniferous wood, with face play nesi, not or clear surface covered	8%	G
44121950	Plywood of wood sheets, n/o 6 mm thick each, with outer plies of coniferous wood, nesi, surface covered, nesi	5.1%	G
44122206	Plywood nesoi,veneered panel & similar laminated wood w/hardwood outer ply, least on ply of tropical wood, least one layer of particle board	Free	K
44122210	Plywood nesoi, at least one hardwood outer ply, not surface-covered beyond clear/transparent, face ply of birch	Free	K

HTS 8	Description	Base Rate	Staging Category
44122231	Plywood nesoi, least one hardwood outer ply, w/tropical wood ply, not surface-covered beyond clear/transparent, not w/face ply of birch	8%	G
44122241	Plywood nesoi, at least one hardwood outer ply, at least one tropical hardwood ply, surface covered other than clear or transparent	8%	G
44122251	Veneered panels and similar laminated wood w/ at least one hardwood outer ply, at least one ply of tropical wood, nesoi	Free	K
44122301	Plywood nesoi, veneered panel and similar laminated wood w/least one hardwood outer ply nesoi, at least one layer of particle board	Free	K
44122915	Plywood nesoi, at least one hardwood outer ply nesoi, no particle board, not surface-covered beyond clear/transparent, birch face ply	Free	K
44122936	Plywood nesoi, at least one hardwood outer ply nesoi, no particle board, not surface-covered beyond clear/transparent, face ply nesoi	8%	G
44122946	Plywood nesoi, at least one hardwood outer ply nesoi, no particle board, surface covered other than clear/transparent	8%	G
44122956	Veneer panels and similar laminated wood, nesoi, at least one hardwood outer ply nesoi	Free	K
44129206	Plywood/veneered panel/sim. laminated wood nesoi, softwood outer plies, least one ply tropical hardwood, least one layer of particle board	Free	K
44129210	Plywood nesoi,softwood outer plies,least 1 ply tropical hardwood,no particle board,not surf.-cov. beyond clear/transp., face ply Parana pine	Free	K
44129230	Plywood nesoi,softwood outer plies,least 1 ply trop. hardwood,no particle board,not surf.-cov. beyond clear/transp.,face ply Europe red pine	3.4%	G
44129241	Plywood nesoi,softwood outer plies,least 1 ply trop. hardwood,no particle board,not surface-covered beyond clear/transparent, face ply nesoi	8%	G
44129251	Plywood nesoi, softwood outer plies, at least 1 ply tropical hardwood, no particle board, surface covered other than clear or transparent	5.1%	G
44129291	Veneered panels and similar laminated wood nesoi, softwood outer plies, at least one ply tropical hard wood, no particle board	Free	K
44129301	Veneered panels and similar laminated wood nesoi,softwood outer plies,no tropical hardwood ply, containing least one layer of particle board	Free	K
44129915	Plywood nesoi,softwood outer plies,no tropical hardwood ply,no particle board, not surface-covered beyond clear/transp.,face ply Parana pine	Free	K
44129935	Plywood nesoi,softwood outer plies,no trop. hardwood ply,no particle board,not surface-cov. beyond clear/transp.,face ply European red pine	3.4%	G
44129946	Plywood nesoi, softwood outer plies, no trop. hardwood ply, no particle board, not surface-covered beyond clear/transparent, face ply nesoi	8%	G
44129956	Plywood nesoi, softwood outer plies, no tropical hardwood ply, no particle board, surface covered other than clear or transparent	5.1%	G
44129996	Veneered panels and similar laminated wood nesoi, softwood outer plies, no tropical hardwood ply, no particle board, nesoi	Free	K
44130000	Densified wood, in blocks, plates, strips or profile shapes	3.7%	G
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	3.9%	G
44151030	Packing boxes and cases of wood with solid sides, lids and bottoms	Free	K
44151060	Wooden containers designed for use in the harvesting of fruits and vegetables	Free	K
44151090	Wood cases, boxes, crates, drums and similar packings nesi; cable-drums of wood	10.7%	G
44152040	Wooden pallets, box-pallets and other load boards designed for use in the harvesting of fruits and vegetables	Free	K
44152080	Wooden pallets, box-pallets and other load boards, other than designed for use in the harvesting of fruits and vegetables	10.7%	G
44160030	Wooden casks, barrels and hogsheads	Free	K
44160060	Wooden staves and hoops; tight barrelheads of softwood	Free	K
44160090	Wooden vats, tubs and other coopers' products and parts thereof	3.2%	G
44170020	Wooden broom and mop handles, 1.9 cm or more in diameter and 97 cm or more in length	Free	K
44170040	Wooden paint brush and paint roller handles	Free	K
44170060	Wooden brush backs	Free	K
44170080	Wooden tools, tool bodies, tool handles, broom or brush bodies and handles nesi; wooden boot or shoe lasts and trees	5.1%	G
44181000	Wooden windows, French-windows and their frames	3.2%	G
44182040	French doors of wood	4.8%	G
44182080	Doors of wood, other than French doors	4.8%	G
44183000	Wooden parquet panels	Free	K
44184000	Wooden formwork (shuttering) for concrete constructional work	3.2%	G
44185000	Wooden shingles and shakes	Free	K
44189020	Edge-glued lumber	Free	K
44189045	Builders' joinery and carpentry of wood, including cellular wood panels, nesoi	3.2%	G
44190040	Wooden forks and spoons for tableware and kitchenware	5.3%	D
44190080	Wooden tableware and kitchenware, other than forks and spoons	3.2%	D
44201000	Wooden statuettes and other wood ornaments	3.2%	D
44209020	Wooden cigar and cigarette boxes	Free	K
44209045	Wooden jewelry boxes, silverware chests, microscope, tool or utensil cases, similar boxes, cases and chests, not lined with textile fabrics	4.3%	D
44209065	Wooden jewelry boxes, silverware chests, microscope, tool or utensil cases, similar boxes, cases and chests, lined with textile fabrics	Free	K
44209080	Wood marquetry and inlaid wood; wooden articles of furniture, nesi	3.2%	D
44211000	Wooden clothes hangers	3.2%	D
44219010	Plain coniferous wood dowel pins	Free	K
44219015	Plain nonconiferous wood dowel pins	Free	K
44219020	Wood dowel pins, sanded, grooved or otherwise advanced in condition	4.9%	D
44219030	Wood blinds, shutters, screens and shades consisting of wooden frames in the center of which are fixed louver boards or slats	10.7%	D
44219040	Wood blinds, shutters, screens and shades, not consisting of wooden frames in the center of which are fixed louver boards or slats	5.1%	D
44219050	Wooden toothpicks	Free	K

HTS 8	Description	Base Rate	Staging Category
44219060	Wooden skewers, candy sticks, ice cream sticks, tongue depressors, drink mixers and similar small wares, other than toothpicks	5.1%	D
44219070	Wooden pickets, palings, posts and rails, which are sawn; assembled wooden fence sections	Free	K
44219080	Spring-type clothespins made of wood	6.5 cents/gross	D
44219085	Clothespins made of wood, other than the spring-type	4.8%	D
44219088	Canoe paddles of wood	Free	K
44219093	Theatrical, ballet, and operatic scenery and properties, including sets, of wood	Free	K
44219097	Articles of wood, not elsewhere specified or included	3.3%	D
45011000	Natural cork, raw or simply prepared	Free	K
45019020	Waste cork	Free	K
45019040	Crushed, granulated or ground cork	Free	K
45020000	Natural cork, debacked or roughly squared or in rectangular blocks, plates, sheets or strip (incl. sharp-edged blanks for corks or stoppers)	Free	K
45031020	Corks and stoppers of natural cork, tapered and of a thickness (or length) greater than the maximum diameter, n/o 19 mm maximum diameter	Free	K
45031030	Corks and stoppers wholly of natural cork,tapered & of a thickness (or length) greater than the maximum diam.,over 19 mm maximum diam.	Free	K
45031040	Corks and stoppers of natural cork, tapered & of a thickness (or length) greater than the maximum diam.,over 19 mm maximum diam., nesi	Free	K
45031060	Corks and stoppers of natural cork, of a thickness (or length) not greater than the maximum diameter	Free	K
45039020	Disks, wafers and washers of natural cork	Free	K
45039040	Natural cork wallcoverings, backed with paper or otherwise reinforced	Free	K
45039060	Articles of natural cork, other than corks and stoppers	14%	G
45041010	Vulcanized sheets and slabs wholly of agglomerated ground or pulverized cork and rubber	Free	K
45041020	Insulation of compressed agglomerated cork, coated or not coated	Free	K
45041030	Floor coverings of agglomerated cork	Free	K
45041040	Agglomerated cork wallcoverings, backed with paper or otherwise reinforced	Free	K
45041045	Agglomerated cork stoppers, not tapered, wholly of cork, of a thickness (or length) greater than the maximum diameter	Free	K
45041047	Corks, stoppers, disks, wafers and washers of agglomerated cork, nesi	Free	K
45041050	Blocks, plates, sheets and strip; tiles of any shape; solid cylinder; all the foregoing of cork; all the foregoing, nesi	Free	K
45049000	Agglomerated cork and articles of cork, nesoi	Free	K
46012020	Rattan webbing for mats, matting and screens	Free	K
46012040	Woven or partly assembled materials of one or more of the materials bamboo, rattan or willow for mats, matting and screens	3.3%	A
46012060	Woven or partly assembled vegetable materials other than bamboo, rattan or willow, for mats, matting and screens	4.8%	A
46012080	Floor coverings nesi, of vegetable materials	Free	K
46012090	Mats, matting and screens of vegetable materials, nesi	8%	A
46019105	Plaits of vegetable materials and similar products of such plaiting materials, whether or not assembled into strips	2.7%	A
46019120	Products nesoi, of plaiting materials, bound together in parallel strands or woven, in sheet form, of bamboo, rattan, willow or wood	6.6%	A
46019140	Products nesoi, of plaiting vegetable materials nesoi, bound together in parallel strands or woven, in sheet form	Free	K
46019905	Plaits and similar products of plaiting materials (not vegetable), whether or not assembled into strips	2.7%	A
46019990	Products nesoi of plaiting materials (not vegetable), bound together in parallel strands or woven, in sheet form, nesoi	3.3%	A
46021005	Fishing baskets or creels made from vegetable materials	5%	A
46021007	Baskets and bags of bamboo wickerwork	Free	K
46021009	Baskets and bags of bamboo other than wickerwork	10%	A
46021012	Baskets and bags, nesi, whether or not lined, of willow	5.8%	A
46021014	Baskets and bags of rattan or palm leaf wickerwork	Free	K
46021016	Baskets and bags of rattan or palm leaf other than wickerwork	5%	A
46021017	Baskets and bags of vegetable material wickerwork, neosi	Free	K
46021018	Baskets and bags of vegetable material, nesoi	4.5%	A
46021021	Luggage, handbags and flat goods, whether or not lined, of bamboo	6.2%	A
46021022	Luggage, handbags and flat goods, whether or not lined, of willow	5.8%	A
46021023	Articles of a kind normally carried in the pocket or in the handbag, of rattan or of palm leaf	9%	A
46021025	Luggage, handbags and flat goods, whether or not lined, of rattan or of palm leaf, nesi	18%	G
46021029	Luggage, handbags and flat goods, whether or not lined, made from plaiting materials nesi	5.3%	A
46021035	Articles of wickerwork, neosi, of one or more of the following:bamboo, rattan, willow or wood	Free	K
46021045	Basketwork and other articles, neosi, of one or more of bamboo, rattan, willow or wood	6.6%	A
46021060	Articles of wickerwork, neosi, of vegetable materials, nesoi	Free	K
46021080	Basketwork and other articles, neosi, of vegetables materials, nesoi	2.3%	A
46029000	Basketwork, wickerwork and other articles made directly from plaiting materials or from articles of heading 4601, nesi; loofah articles	3.5%	A
47010000	Mechanical woodpulp	Free	K
47020000	Chemical woodpulp, dissolving grades	Free	K
47031100	Chemical woodpulp, soda or sulfate, other than dissolving grades, of unbleached coniferous wood	Free	K
47031900	Chemical woodpulp, soda or sulfate, other than dissolving grades, of unbleached nonconiferous wood	Free	K

HTS 8	Description	Base Rate	Staging Category
47032100	Chemical woodpulp, soda or sulfate, other than dissolving grades, of semibleached or bleached coniferous wood	Free	K
47032900	Chemical woodpulp, soda or sulfate, other than dissolving grades, of semibleached or bleached nonconiferous wood	Free	K
47041100	Chemical woodpulp, sulfite, other than dissolving grades, of unbleached coniferous wood	Free	K
47041900	Chemical woodpulp, sulfite, other than dissolving grades, of unbleached nonconiferous wood	Free	K
47042100	Chemical woodpulp, sulfite, other than dissolving grades, of semibleached or bleached coniferous wood	Free	K
47042900	Chemical woodpulp, sulfite, other than dissolving grades, of semibleached or bleached nonconiferous wood	Free	K
47050000	Semichemical woodpulp	Free	K
47061000	Cotton linters pulp	Free	K
47062000	Pulps of fibers derived from recovered (waste and scrap) paper or paperboard	Free	K
47069100	Pulps of fibrous cellulosic material, other than cotton linters pulp, mechanical	Free	K
47069200	Pulps of fibrous cellulosic material, other than cotton linters pulp, chemical	Free	K
47069300	Pulps of fibrous cellulosic material, other than cotton linters pulp, semichemical	Free	K
47071000	Waste and scrap of unbleached kraft paper or paperboard or of corrugated paper or paperboard	Free	K
47072000	Waste and scrap of other paper or paperboard, made mainly of bleached chemical pulp, not colored in the mass	Free	K
47073000	Waste and scrap of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals, and similar printed matter)	Free	K
47079000	Waste and scrap of paper or paperboard nesi, including unsorted waste and scrap	Free	K
48010000	Newsprint, in rolls or sheets	Free	K
48021000	Handmade paper and paperboard	Free	K
48022010	Paper & paperboard use for photo-sensitive/heat-sensitive/electro-sensitive paper/paperboard, in strip/rolls ov 15 cm wide or certain sheets	Free	K
48022020	Uncoated basic paper for photo-sensitive/heat-sensitve/eletro-sensitive paper/paperboard to be sensitized for photography, roll/sheets nesoi	Free	K
48022040	Uncoated paper and paperboard of a kind used for photo-sensitive/heat-sensitve/eletro-sensitive paper/paperboard, in rolls or sheets nesoi	Free	K
48023050	Carbonizing base paper weighing n/ov 15 g/m2, in strip/roll over 15 cm wide or rectangular sheets w/side ov 36 cm and other ov 15 cm unfold	Free	K
48023060	Carbonizing base paper weighing over 15 g/m2, in strip/roli over 15 cm wide or rectangular sheets w/side ov 36 cm and other ov 15 cm unfold	Free	K
48023070	Carbonizing base paper of a kind used for writing, printing or other graphic purposes, in rolls or sheets nesoi	Free	K
48024000	Wallpaper base (hanging paper), in rolls or sheets	Free	K
48025410	Writing paper, weigh < 40 g/m2, cont. n/o 10% total fiber content by a mechanical/chemi- process, in strip/roll ov 15 cm wide/certain sheets	Free	K
48025420	India & bible paper, weigh < 40 g/m2, n/o 10% total fiber content by a mechanical/chemi- process, in strip/roll ov 15 cm wide/certain sheets	Free	K
48025430	Paper/paperboard nesoi, weigh < 40 g/m2, n/o 10% total fiber by mechanical/chemi- process, in strip/roll ov 15 cm wide or certain sheets	Free	K
48025450	Other basic paper to be sensitized use in photography, wt < 40g/m2, n/o 10% total fiber by mechanical/chem- process, in rolls/sheets nesoi	Free	K
48025460	Other paper/paperboard kind use writing/printing/other graphic purposes, wt < 40g/m2, n/o fiber by mechanical/chemi process,roll/sheet nesoi	Free	K
48025510	Writing/cover paper, wt 40 g/m2-150 g/m2, n/o 10% total fiber by mechanical/chemi- process, in rolls exceeding 15 cm in width	Free	K
48025520	Drawing paper, wt 40 g/m2 -150 g/m2, n/o 10% total fiber content by mechanical/chemi- process, in rolls exceeding 15 cm in width	Free	K
48025530	India/bible paper, wt 40 g/m2-150 g/m2, n/o 10% total fiber content by mechanical/chemi- process, in rolls exceeding 15 cm in width	Free	K
48025540	Paper & paperboard, nesoi, 40 g/m2-150 g/m2, n/o 10% total fiber by mechanical/chemi- process, in rolls exceeding 15 cm in width	Free	K
48025560	Other basic paper be sensitized for use photography, 40g/m2-150g/m2, n/o 10% total fiber by mechanical/chemi- process, rolls n/o 15 cm wide	Free	K
48025570	Other paper/paperboard for writing/printing/other graphic purpose,40g/m2-150g/m2,n/o 10% fiber mechanical/chemi- process,roll n/o 15 cm wide	Free	K
48025610	Writing & cover paper, wt 40 g/m2-150 g/m2, n/o 10% by weight total fiber content by mechanical/chemi- process, in certain size sheets	Free	K
48025620	Drawing paper, wt 40 g/m2-150 g/m2, contain n/o 10% weight total fiber content obtained by mechanical/chemi- process, in certain size sheets	Free	K
48025630	India & bible paper, wt 40 g/m2-150 g/m2, n/o 10% by wt. total fiber content obtained by mechanical/chemi- process, in certain size sheets	Free	K
48025640	Paper & paperboard nesoi, 40 g/m2-150 g/m2, n/o 10% by wt. total fiber content obtained by mechanical/chemi- process, in certain size sheets	Free	K
48025660	Other basic paper be sensitized use in photography, wt. 40g/m2-150g/m2, n/o 10% total fiber by mechanical/chemi- process, other sized sheets	Free	K
48025670	Paper/paperboard for writing/printing/other graphic purpose,wt 40g/m2-150g/m2, n/o 10% fiber by mechanical/chemi- process,other sized sheets	Free	K
48025710	Writing/cover paper, wt 40 g/m2-150 g/m2, cont. n/o 10% by weight total fiber content obtained by mechanical/chemi- process, in sheets nesoi	Free	K
48025720	Drawing paper, wt 40 g/m2 to 150 g/m2, cont. n/o 10% by weight total fiber content obtained by mechanical/chemi- process, in sheets nesoi	Free	K
48025730	India & bible paper, wt 40 g/m2 to 150 g/m2, cont. n/o 10% by wt. total fiber content obtained by mechanical/chemi- process, in sheets nesoi	Free	K
48025740	Paper & paperboard nesoi, 40 g/m2-150 g/m2, cont. n/o 10% by wt. total fiber content obtained by mechanical/chemi- process, in sheets nesoi	Free	K

HTS 8	Description	Base Rate	Staging Category
48025810	Writing/cover paper, >150 g/m2, n/o 10% by wt total fiber content by mechanical process/chemi-, in strip/roll ov 15 cm wide or certain sheet	Free	K
48025820	Paper & paperboard nesoi, >150 g/m2, n/o 10% total fiber content by mechanical/chemi- process, in strip/roll ov 15 cm wide or certain sheets	Free	K
48025850	Basic paper be sensitized for photography, wt >150 g/m2, n/o 10% total fiber content by mechanical process/chemi-, in rolls/sheets nesoi	Free	K
48025860	Paper/paperboard for writing/printing/other graphic purpose,>150 g/m2, n/o 10% fiber content by mechanical process/chemi-,rolls/sheets nesoi	Free	K
48026110	Writing & cover paper, over 10% by wt total fiber content consists of fiber obtained by mechanical/chemi- process, in rolls over 15 cm wide	Free	K
48026120	Drawing paper, over 10% by weight total fiber content consists of fiber obtained by mechanical/chemi- process, in rolls over 15 cm wide	Free	K
48026130	Paper and paperboard for graphic purpose nesoi, ov 10% total fiber content obtained by mechanical/chemi- process, in rolls over 15 cm wide	Free	K
48026150	Basic paper to be sensitized for photography, ov 10% total fiber content obtained by mechanical/chemi- process, in rolls n/o 15 cm wide	Free	K
48026160	Paper/paperboard for writing/printing/other graphic purposes nesoi, ov 10% total fiber by mechanical/chemi- process, in rolls n/o 15 cm wide	Free	K
48026210	Writing & cover paper, over 10% by wt total fiber content consists of fiber obtained by mechanical/chemi- process, in certain size sheets	Free	K
48026220	Drawing paper, which ov 10% by weight total fiber content consists of fiber obtained by mechanical/chemi- process, in certain size sheets	Free	K
48026230	Paper and paperboard for graphic purposes nesoi, ov 10% by wt total fiber obtained by mechanical/chemi- process, in certain size sheets	Free	K
48026250	Basic paper to be sensitized for use in photography, ov 10% by wt total fiber obtained by mechanical/chemi- process, other sized sheets	Free	K
48026260	Paper/paperboard used for graphic purposes nesoi, ov 10% by wt total fiber obtained by mechanical/chemi- process, other sized sheets	Free	K
48026910	Writing & cover paper, of which over 10% by weight total fiber content consists of fiber obtained by mechanical process, sheets nesoi	Free	K
48026920	Drawing paper, of which over 10% by weight total fiber content consists of fiber obtained by mechanical process, in sheets nesoi	Free	K
48026930	Paper and paperboard for graphic purposes nesoi, ov 10% by wt total fiber obtained by mechanical/chemi- process, in sheets nesoi	Free	K
48030020	Cellulose wadding in rolls over 36 cm wide or sheets with at least one side over 36 cm	Free	K
48030040	Toilet, facial tissue, towel or napkin stock and paper for household/sanitary purposes, in rolls or sheets of specific measure	Free	K
48041100	Uncoated, unbleached kraftliner, in rolls or sheets	Free	K
48041900	Uncoated kraftliner, other than unbleached, in rolls or sheets	Free	K
48042100	Uncoated, unbleached sack kraft paper, in rolls or sheets	Free	K
48042900	Uncoated sack kraft paper, other than unbleached, in rolls or sheets	Free	K
48043110	Uncoated, unbleached kraft condenser paper, in rolls or sheets, weighing more than 15 g/m 2 but not over 30 g/m 2	Free	K
48043120	Uncoated, unbleached kraft condenser paper, in rolls or sheets, weighing less than 15 g/m 2 or more than 30 g/m 2 to 150 g/m 2	Free	K
48043140	Uncoated, unbleached kraft wrapping paper in rolls or sheets, weighing 150 g/m2 or less	Free	K
48043160	Uncoated, unbleached kraft paper nesi, in rolls or sheets, weighing 150 g/m2 or less	Free	K
48043920	Uncoated kraft condenser paper, other than unbleached, in rolls or sheets, weighing 150 g/m2 or less	Free	K
48043940	Uncoated kraft wrapping paper, other than unbleached, in rolls or sheets, weighing 150 g/m2 or less	Free	K
48043960	Uncoated kraft paper and paperboard, other than unbleached, in rolls or sheets, weighing 150 g/m2 or less, nesi	Free	K
48044120	Uncoated, unbleached kraft wrapping paper in rolls or sheets, weighing more than 150 but less than 225 g/m2	Free	K
48044140	Uncoated, unbleached kraft paper and paperboard, nesi, in rolls or sheets, weighing more than 150 but less than 225 g/m2	Free	K
48044200	Uncoated, bleached kraft paper and paperboard,over 150 but n/o 225 g/m2,over 95% content of wood fibers by chemical process,rolls or sheets	Free	K
48044900	Uncoated kraft paper and paperboard, nesi, in rolls or sheets, weighing more than 150 but less than 225 g/m2, nesi	Free	K
48045100	Uncoated, unbleached kraft paper and paperboard, in rolls or sheets, weighing 225 g/m2 or more	Free	K
48045200	Uncoated, bleached kraft paper & paperboard, over 225 g/m2, over 95% content of wood fibers obtained by chemical process, rolls or sheets	Free	K
48045900	Uncoated kraft paper and paperboard in rolls or sheets, weighing 225 g/m2 or more, nesi	Free	K
48051100	Uncoated semichemical fluting paper, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	K
48051210	Uncoated straw fluting paper, weighing 150 g/m2 or less, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	K
48051220	Uncoated straw fluting pape, weighing over 150 g/m2, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	K
48051910	Uncoated fluting paper nesoi, weighing 150 g/m2 or less, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	K
48051920	Uncoated fluting paper nesoi, weighing over 150 g/m2, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	K
48052450	Uncoated testliner (recycled liner board), weighing n/o 15 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	K
48052470	Uncoated testliner, weighing over 15 g/m2 but not over 30 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	K
48052490	Uncoated testliner, weighing over 30 g/m2 but not over 150 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	K

HTS 8	Description	Base Rate	Staging Category
48052500	Uncoated testliner, weighing more than 150 g/m2, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	K
48053000	Uncoated sulfite wrapping paper in rolls or sheets	Free	K
48054000	Uncoated filter paper and paperboard in rolls or sheets	Free	K
48055000	Uncoated felt paper and paperboard in rolls or sheets	Free	K
48059110	Uncoated multi-ply paper & paperboard, bibulous & wrapping paper, weigh 150 g/m2 or less, in rolls/sheets, not further worked than in note 3	Free	K
48059120	Uncoated condenser paper, weighing 150 g/m2 or less, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	K
48059150	Uncoated paper and paperboard nesoi, weighing not over 15 g/m2, in rolls or sheets, not further worked than as in note 3 to chapter 48	Free	K
48059170	Uncoated paper and paperboard nesoi, weigh over 15 g/m2 but n/o 30 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	K
48059190	Uncoated paper and paperboard nesoi, weigh ov 30 g/m2 but n/o 150 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	K
48059220	Uncoated pressboard, weighing more than 150 g/m2 but less than 225 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	K
48059240	Uncoated paper & paperboard nesoi, weighing > 150 g/m2 but < 225 g/m2, in rolls or sheets, not further worked than in note 3 to chapter 48	Free	K
48059320	Uncoated pressboard weighing 225 g/m2 or more, in rolls or sheets, not further worked than as specified in note 3 to chapter 48	Free	K
48059340	Uncoated paper and paperboard nesoi, weighing 225 g/m2 or more, in rolls or sheets, not further worked than as in note 3 to chapter 48	Free	K
48061000	Vegetable parchment in rolls or sheets	Free	K
48062000	Greaseproof papers in rolls or sheets	Free	K
48063000	Tracing papers in rolls or sheets	Free	K
48064000	Glassine and other glazed transparent or translucent papers, in rolls or sheets	Free	K
48070010	Composite paper and paperboard, laminated internally with bitumen, tar or asphalt, not surface-coated or impregnated, in rolls or sheets	Free	K
48070091	Composite straw paper and paperboard, not surface-coated or impregnated, in rolls or sheets	Free	K
48070092	Composite cloth-lined or reinforced paper, not surface-coated or impregnated, in rolls or sheets	Free	K
48070094	Composite paper and paperboard nesoi, not surface-coated or impregnated, in rolls or sheets	Free	K
48081000	Corrugated paper and paperboard, whether or not perforated, in rolls or sheets	Free	K
48082000	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets	Free	K
48083000	Kraft paper, nesi, creped or crinkled, whether or not embossed or perforated, in rolls or sheets	Free	K
48089020	Paper and paperboard, creped or crinkled, in rolls or sheets, nesi	Free	K
48089040	Paper and paperboard, embossed, in rolls or sheets, nesi	Free	K
48089060	Paper and paperboard, in rolls or sheets, nesi	Free	K
48091020	Carbon or similar copying paper, in rolls over 36 cm wide or rectangular sheets over 36cm on side(s), weighing n/o 15 g/m2	Free	K
48091040	Carbon or similar copying paper, in rolls over 36 cm wide or rectangular sheets over 36 cm on side(s), weighing over 15 g/m2	Free	K
48092020	Self-copy writing paper in rolls over 36 cm wide or rectangular sheets over 36 cm on side(s)	Free	K
48092040	Self-copy paper in rolls over 36 cm wide or rectangular sheets over 36 cm on side(s), other than writing paper	Free	K
48099020	Stereotype-matrix board and mat in rolls over 36 cm wide or in rectangular sheets over 36 cm on side(s)	Free	K
48099040	Simplex decalcomania paper in rolls over 36 cm wide or in rectangular sheets over 36 cm on side(s)	Free	K
48099060	Duplex decalcomania paper in rolls over 36 cm wide or in rectangular sheets over 36 cm on side(s)	Free	K
48099070	Copying or transfer paper impregnated and/or coated, in rolls over 36 cm wide or rectangular sheets over 36 cm on side(s)	Free	K
48099080	Copying or transfer papers, nesi, in rolls over 36 cm wide or rectangular sheets over 36 cm on side(s)	Free	K
48101311	Basic paper be sensitized for photography, coated w/inorganic, n/o 150 g/m2, n/o 10% fiber by mechanical/chemi- process, rolls ov 15 cm wide	Free	K
48101313	India or bible paper, coated w/inorganic, n/o 150 g/m2, n/o 10% fiber content obtained by a mechanical/chemi- process, rolls ov 15 cm wide	Free	K
48101319	Paper/paperboard for graphic use nesoi, coated w/inorganic, n/o 150g/m2, n/o 10% fiber by mechanical/chemi- process, rolls ov 15 cm wide	Free	K
48101320	Paper and paperboard for graphic use, coated w/inorganic, ov 150g/m2, n/o 10% fiber by mechanical/chemi- process, in rolls over 15 cm wide	Free	K
48101350	Printed/embossed/perforated paper & paperboard graphic use, coated w/inorganic, n/o 10% fiber by mech/chemi- process, rolls n/o 15 cm wide	Free	K
48101360	Basic paper be sensitized for photography, coated w/kaolin/inorganic, n/o 10% fiber by mechanical/chemi- process, rolls n/o 15 cm wide	Free	K
48101370	Paper & paperboard for graphic purposes nesoi, coated w/kaolin/inorganic, n/o 10% fiber by mechanical/chemi- process, rolls n/o 15 cm wide	Free	K
48101411	Basic paper be sensitized for photography, coated w/inorganic, n/o 150g/m2, n/o 10% fiber by mechanical/chemi- process, certain size sheets	Free	K
48101413	India or bible paper, coated w/inorganic, n/o 150 g/m2, of n/o 10% fiber content obtained by mechanical/chemi- process, certain size sheets	Free	K
48101419	Paper and paperboard for graphic use nesoi, coated w/inorganic, n/o 150g/m2, n/o 10% fiber by mechanical/chemi- process, certain size sheets	Free	K
48101420	Paper and paperboard for graphic use, coated w/inorganic, ov 150g/m2, n/o 10% fiber obtained mechanical/chemi- process, certain size sheets	Free	K

HTS 8	Description	Base Rate	Staging Category
48101450	Printed/embossed/perforated paper & paperboard, coated w/inorganic, n/o 10% fiber obtained mechanical/chemi- process, other sized sheets	Free	K
48101460	Basic paper be sensitized use in photography, coated w/inorganic, n/o 10% fiber obtained mechanical/chemi- process, other sized sheets	Free	K
48101470	Paper & paperboard for graphic purposes nesoi, coated w/inorganic, n/o 10% fiber obtained mechanical/chemi- process, other sized sheets	Free	K
48101911	Basic paper be sensitized use in photography, coated w/inorganic, n/o 150g/m2, n/o 10% fiber by mechanical/chemi- process, sheets nesoi	Free	K
48101913	India or bible paper, coated w/inorganic, n/o 150 g/m2, of n/o 10% fiber content obtained by a mechanical/chemi- process, sheets nesoi	Free	K
48101919	Paper & paperboard for graphic use nesoi, coated w/inorganic, n/o 150g/m2, n/o 10% fiber obtained by mechanical/chemi- process, sheets nesoi	Free	K
48101920	Paper and paperboard for graphic use, coated w/inorganic, ov 150g/m2, n/o 10% fiber obtained by a mechanical/chemi- process, sheets nesoi	Free	K
48102210	Light-weight coated paper for graphic use, > 10% fiber content obtained by mechanical/chemi- process, strip/roll ov 15 cm wide/sized sheets	Free	K
48102250	Light-wt coated printed/embossed/perforated paper/paperboard for graphic, > 10% fiber obtained mechanical/chemi- process, roll/sheet nesoi	Free	K
48102260	Light-weight coated basic paper be sensitized use in photography, > 10% fiber obtained mechanical/chemi- process, rolls/sheets nesoi	Free	K
48102270	Light-wt coated paper & paperboard used for graphic purposes, > 10% fiber obtained by a mechanical/chemi- process, roll/sheet nesoi	Free	K
48102910	Paper/paperboard for graphic, coated w/inorganic, > 10% fiber obtained by mechanical/chemi- process, strip/roll ov 15 cm wide & sized sheets	Free	K
48102950	Printed/embossed/perforated paper/paperboard for graphic, coated w/inorganic, > 10% fiber by mechanical/chemi- process, rolls/sheets nesoi	Free	K
48102960	Basic paper to be sensitized for use in photography, coated w/inorganic, > 10% fiber by mechanical/chemi- process, rolls/sheets nesoi	Free	K
48102970	Paper/paperboard used for graphic purposes, coated w/inorganic, > 10% fiber by mechanical/chemi- process, rolls/sheets nesoi	Free	K
48103110	Nongraphic bleached coated kraft paper/paperboard, >95% wood fiber by chemical process, 150g/m2 or <, strip/roll ov 15 cm wide/certain sheet	Free	K
48103130	Bleached coated kraft paper cards, not punched, for punchcard machine, >95% wood fiber by chemical process, 150g/m2 or <, rolls/sheets nesoi	Free	K
48103165	Nongraphic bleached coated kraft paper/paperboard nesoi, of > 95% wood fiber by chemical process, 150 g/m2 or less, in rolls or sheets nesoi	Free	K
48103210	Nongraphic bleached coated kraft paper/paperboard, > 95% wood fiber by chemical process, >150g/m2, strip/roll ov 15 cm wide/certain sheets	Free	K
48103230	Bleached coated kraft paper card, not punched, for punchcard machine, >95% wood fiber by chemical process, > 150g/m2, in strips/sheets nesoi	Free	K
48103265	Nongraphic bleached coated kraft paper/paperboard nesoi, of > 95% wood fiber obtained chemical process, > 150 g/m2, in rolls or sheets nesoi	Free	K
48103912	Nongraphic nonbleach uniformly kraft paper/paperboard,coated w/inorganic,wheth impreg but not treated,strip/roll ov 15cm wide/certain sheet	Free	K
48103914	Nongraphic nonbleached uniformly kraft paper and paperboard nesoi, coated w/kaolin/inorganic substances, strip/roll ov 15 cm/certain sheets	Free	K
48103930	Nonbleached uniformly kraft paper cards, not punched, for punchcard machines, coated w/inorganic substances, strips/sheets nesoi	Free	K
48103965	Nongraphic nonbleached uniformly kraft paper or paperboard nesoi, coated with kaolin or other inorganic substances, in rolls or sheets nesoi	Free	K
48109212	Multi-ply paper & paperboard nesoi, coat w/kaolin/other inorganic substances, wt > 150g/m2, strips/rolls ov 15 cm wide or certain sheets	Free	K
48109214	Multi-ply paper/paperboard nesoi, coat w/kaolin/other inorganic substances, wt 150g/m2 or less, strips/rolls ov 15 cm wide or certain sheets	Free	K
48109230	Mult-ply paper/paperboard cards, not punched, for punchcard machines, coated w/kaolin/other inorganic substances, in strips/sheets nesoi	Free	K
48109265	Multi-ply paper or paperboard nesoi, coated with kaolin or other inorganic substances, in rolls n/o 15 cm wide and rectangular sheets nesoi	Free	K
48109910	Paper & paperboard nesoi, coated with kaolin or other inorganic substances, in strips/rolls ov 15 cm wide or certain size rectangular sheets	Free	K
48109930	Paper & paperboard cards nesoi, not punched, for punchcard machines, coated w/kaolin/inorganic substances, in strips or sheets nesoi	Free	K
48109965	Paper and paperboard nesoi, coated with kaolin or other inorganic substances, in rolls n/o 15 cm wide and rectangular sheets nesoi	Free	K
48111010	Tarred, bituminized or asphalted paper & paperboard, in strip/roll ov 15cm wide or rectangular sheet w/side ov 36cm & other ov 15cm unfolded	Free	K
48111020	Tarred, bituminized or asphalted paper and paperboard, in strips or rolls not over 15 cm wide or in rectangular sheets nesoi	Free	K
48114110	Self-adhesive paper & paperboard, in strips/rolls ov 15cm wide or rectangular sheets w/1 side ov 36cm & other side ov 15cm in unfolded	Free	K
48114120	Self-adhesive paper and paperboard, in strips or rolls not over 15 cm wide	Free	K
48114130	Self-adhesive paper and paperboard, in rectangular sheets nesoi	Free	K
48114910	Gummed or adhesive paper and paperboard (other than self-adhesive), in strips or rolls over 15 cm wide or certain sized rectangular sheets	Free	K
48114920	Gummed or adhesive paper and paperboard (other than self-adhesive), in strips or rolls not over 15 cm wide	Free	K
48114930	Gummed or adhesive paper and paperboard (other than self-adhesive), in rectangular sheets nesoi	Free	K
48115120	Bleached paper and paperboard, coated/impregnated/covered w/plastics, wt >150g/m2, 0.3mm or more thick, in certain size strips/rolls/sheets	Free	K
48115140	Bleached paper and paperboard, coated/impregnated/covered w/plastics, wt > 150 g/m2, < 0.3 mm thick, in certain size strips/rolls/sheets	Free	K
48115160	Bleached paper and paperboard, coated/impregnated/covered w/plastics, wt > 150 g/m2, in rolls n/o 15 cm wide or rectangular sheets nesoi	Free	K

HTS 8	Description	Base Rate	Staging Category
48115920	Bleached nesoi/nonbleached printing paper, coated, impregnated or covered with plastics, in strips/rolls ov 15cm wide or certain size sheets	Free	K
48115940	Bleached nesoi/nonbleached paper and paperboard nesoi, coated/impregnated/covered with plastics, in certain size strip/rolls/sheets	Free	K
48115960	Bleached nesoi/nonbleached paper & paperboard, coated/impregnated/covered with plastics, in rolls n/o 15 cm wide or rectangular sheets nesoi	Free	K
48116040	Paper and paperboard, coated/impregnated/covered with wax/paraffin/stearin/oil/glycerol, in strips/rolls ov 15cm wide or certain size sheets	Free	K
48116060	Paper and paperboard, coated/impregnated/covered with wax/paraffin/stearin/oil/glycerol, in rolls n/o 15cm wide or rectangular sheets nesoi	Free	K
48119010	Handmade paper of cellulose fibers, in strip or roll ov 15 cm wide or rectangular sheets w/1 side ov 36 cm and other ov 15 cm in unfolded	Free	K
48119020	Paper/paperboard/cell wadding/webs of cell fibers, all/partly covered w/flock/gelatin/metal/metal solutions, in certain strip/rolls/sheets	Free	K
48119030	Paper, paperboard, cellulose wadding and webs of cellulose fibers, impregnated with latex, in certain size strips/rolls/sheets	Free	K
48119040	Paper, paperboard, cellulose wadding and webs of cellulose fibers, nesoi, weighing not over 15 g/m2, in certain size strips, rolls or sheets	Free	K
48119060	Paper, paperboard, cellulose wadding and web of cellulose fibers, nesoi, wt ov 15g/m2 n/o 30g/m2, in certain size strips, rolls or sheets	Free	K
48119080	Paper, paperboard, cellulose wadding and webs of cellulose fibers, nesoi, weighing over 30 g/m2, in certain size strips, rolls or sheets	Free	K
48119090	Paper, paperboard, cellulose wadding and webs of cellulose fibers, nesoi, in rolls n/o 15 cm wide or rectangular sheets nesoi	Free	K
48120000	Filter blocks, slabs and plates of paper pulp	Free	K
48131000	Cigarette paper in the form of booklets or tubes	Free	K
48132000	Cigarette paper in rolls of a width not exceeding 5 cm	Free	K
48139000	Cigarette paper, whether or not cut to size, nesi	Free	K
48141000	"Ingrain" paper	Free	K
48142000	Wallpaper and similar wallcoverings of paper, coated or covered on the face side with a layer of plastics	Free	K
48143000	Wallpaper and similar wallcoverings of paper, covered on the face side with plaiting material	Free	K
48149000	Other wallpaper and similar wallcoverings, nesi; window transparencies of paper, nesi	Free	K
48150000	Floor coverings on a base of paper or of paperboard, whether or not cut to size	Free	K
48161000	Carbon or similar copying papers, nesi	Free	K
48162000	Self-copy paper, nesi	Free	K
48163000	Duplicator stencils	Free	K
48169000	Copying or transfer papers, nesi	Free	K
48171000	Envelopes of paper or paperboard	Free	K
48172020	Sheets of writing paper with border gummed or perforated, prepared for use as combination sheets and envelopes	Free	K
48172040	Other letter cards, plain postcards and correspondence cards, nesi	Free	K
48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Free	K
48181000	Toilet paper	Free	K
48182000	Handkerchiefs, cleansing or facial tissues and towels of paper pulp, paper, cellulose wadding or webs of cellulose fiber	Free	K
48183000	Tablecloths and table napkins of paper pulp, paper, cellulose wadding or webs of cellulose fiber	Free	K
48184020	Sanitary napkins and tampons, diapers and diaper liners and similar sanitary articles, of paper pulp	Free	K
48184040	Sanitary napkins and tampons, diapers and diaper liners and similar sanitary articles, other than of paper pulp	Free	K
48185000	Articles of apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibers	Free	K
48189000	Bedsheets and similar household, sanitary or hospital articles of paper, cellulose wadding or webs of cellulose fibers, nesi	Free	K
48191000	Cartons, boxes and cases of corrugated paper or paperboard	Free	K
48192000	Folding cartons, boxes and cases of noncorrugated paper or paperboard	Free	K
48193000	Sacks and bags, having a base of a width of 40 cm or more, of paper, paperboard, cellulose wadding or webs of cellulose fibers	Free	K
48194000	Sacks and bags, nesi, including cones, of paper, paperboard, cellulose wadding or webs of cellulose fibers	Free	K
48195020	Sanitary food and beverage containers of paper, paperboard, cellulose wadding or webs of cellulose fibers, nesi	Free	K
48195030	Record sleeves of paper, paperboard, cellulose wadding or webs of cellulose fibers	Free	K
48195040	Packing containers, nesi, of paper, paperboard, cellulose wadding or webs of cellulose fibers	Free	K
48196000	Box files, letter trays, storage & like articles, used in offices & shops, of paper,paperboard,cellulose wadding/webs of cellulose fibers	Free	K
48201020	Diaries, notebooks and address books, bound; letter and memorandum pads and similar articles, of paper or paperboard	Free	K
48201040	Registers, account, order and receipt books, and similar articles, of paper or paperboard, nesi	Free	K
48202000	Exercise books of paper or paperboard	Free	K
48203000	Binders (other than book covers), folders and file covers of paper or paperboard	Free	K
48204000	Manifold business forms and interleaved carbon sets of paper or paperboard	Free	K

HTS 8	Description	Base Rate	Staging Category
48205000	Albums for samples or for collections, of paper or paperboard	Free	K
48209000	Blotting pads and other articles of stationery nesi, and book covers, of paper or paperboard	Free	K
48211020	Paper and paperboard labels, printed in whole or part by a lithographic process	Free	K
48211040	Paper and paperboard labels, printed by other than a lithographic process	Free	K
48219020	Pressure-sensitive paper and paperboard labels, not printed	Free	K
48219040	Paper and paperboard labels, not printed, nesi	Free	K
48221000	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard of a kind used for winding textile yarn	Free	K
48229000	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, nesi	Free	K
48231200	Self-adhesive gummed or adhesive paper, in strips or rolls, nesoi	Free	K
48231901	Gummed or adhesive paper (other than self-adhesive), in strips or rolls, nesoi	Free	K
48232010	Paint filters and strainers of paper or paperboard	Free	K
48232090	Filter paper and paperboard, nesi	Free	K
48234000	Rolls, sheets and dials of paper or paperboard printed for self-recording apparatus	Free	K
48236000	Trays, dishes, plates, cups and the like, of paper or paperboard	Free	K
48237000	Molded or pressed articles of paper pulp	Free	K
48239010	Articles of paper pulp, nesi	Free	K
48239020	Articles of papier-mache, nesi	Free	K
48239031	Cards of paper or paperboard, nesoi, not punched, for punchcard machines, whether or not in strips	Free	K
48239040	Frames or mounts for photographic slides of paper or paperboard	Free	K
48239050	Hand fans of paper or paperboard	Free	K
48239060	Gaskets, washers and other seals of coated paper or paperboard	Free	K
48239066	Articles of coated paper or paperboard, nesoi	Free	K
48239070	Articles of cellulose wadding, nesi	Free	K
48239080	Gaskets, washers and other seals of paper, paperboard and webs of cellulose fibers, nesi	Free	K
48239086	Articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers, nesoi	Free	K
49011000	Printed books, brochures, leaflets and similar printed matter in single sheets, whether or not folded	Free	K
49019100	Printed dictionaries and encyclopedias and serial installments thereof	Free	K
49019900	Printed books, brochures, leaflets and similar printed matter, other than in single sheets	Free	K
49021000	Newspapers, journals and periodicals, appearing at least four times a week	Free	K
49029010	Newspaper supplements printed by a gravure process	Free	K
49029020	Newspaper, journals and periodicals, except those appearing at least four times a week	Free	K
49030000	Children's picture, drawing or coloring books	Free	K
49040000	Music, printed or in manuscript, whether or not bound or illustrated	Free	K
49051000	Globes, printed	Free	K
49059100	Maps and hydrographic or similar charts of all kinds, including atlases and topographical plans, printed in book form	Free	K
49059900	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps and topographical plans, printed, in other than book form	Free	K
49060000	Hand-drawn original plans and drawings; hand-written texts; photo reproductions on sensitized paper and carbon copies of the foregoing	Free	K
49070000	Unused stamps of current or new issue in country to which destined; stamp-impressed paper; check forms; documents of title, etc	Free	K
49081000	Transfers (decalcomanias), vitrifiable	Free	K
49089000	Transfers (decalcomanias), not vitrifiable	Free	K
49090020	Postcards, printed or illustrated	Free	K
49090040	Printed cards (except postcards) bearing personal greetings, messages or announcements, with or without envelopes or trimmings	Free	K
49100020	Calendars printed on paper or paperboard in whole or in part by a lithographic process, not over 0.51 mm in thickness	Free	K
49100040	Calendars printed on paper or paperboard in whole or in part by a lithographic process, over 0.51 mm in thickness	Free	K
49100060	Printed calendars, including calendar blocks, printed on paper or paperboard by other than a lithographic process	Free	K
49111000	Printed trade advertising material, commercial catalogs and the like	Free	K
49119110	Pictures, designs and photographs, printed over 20 years at time of importation	Free	K
49119115	Pictures, designs and photographs printed not over 20 years at time of importation, used in production of articles of heading 4901	Free	K
49119120	Lithographs on paper or paperboard, not over 0.51 mm in thickness, printed not over 20 years at time of importation	Free	K
49119130	Lithographs on paper or paperboard, over 0.51 mm in thickness, printed not over 20 years at time of importation	Free	K
49119140	Pictures, designs and photographs, excluding lithographs on paper or paperboard, printed not over 20 years at time of importation	Free	K
49119920	Printed international customs forms (carnets), and parts thereof, in English or French, (whether or not in additional languages)	Free	K
49119960	Printed matter, nesi, printed on paper in whole or in part by a lithographic process	Free	K
49119980	Printed matter, nesi	Free	K
50010000	Silkworm cocoons suitable for reeling	Free	K
50020000	Raw silk (not thrown)	Free	K
50031000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) not carded or combed	Free	K

HTS 8	Description	Base Rate	Staging Category
50039000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) carded or combed	2.5%	A
50040000	Silk yarns (other than yarn spun from silk waste) not put up for retail sale	Free	K
50050000	Yarn spun from silk waste, not put up for retail sale	Free	K
50060010	Spun yarn, containing 85% or more by weight of silk, put up for retail sale; silkworm gut	Free	K
50060090	Spun silk yarn, containing less than 85% by weight of silk, put up for retail sale	Free	K
50071030	Woven fabrics of noil silk, containing 85 percent or more by weight of silk or silk waste	0.8%	A
50071060	Woven fabrics of noil silk, containing less than 85 percent by weight of silk or silk waste	3.9%	A
50072000	Woven fabrics containing 85 percent or more by weight of silk or of silk waste, other than noil silk	Free	K
50079030	Woven silk fabrics, containing 85 percent or more by weight of silk or silk waste, nesoi	0.8%	A
50079060	Other silk woven fabrics, containing less than 85 percent by weight of silk or silk waste, nesoi	3.9%	A
51011110	Unimproved wool and other wool not finer than 46s, greasy, shorn, not carded or combed, for special uses	Free	K
51011120	Unimproved wool and other wool not finer than 40s, greasy, shorn, not carded or combed, not for special uses	Free	K
51011140	Wool, excluding unimproved, finer than 40s but not 44s, greasy, shorn, not carded or combed, not for special uses	Free	K
51011150	Wool, excluding unimproved, finer than 44s but not 46s, greasy, shorn, not carded or combed, not for special uses	Free	K
51011160	Wool, excluding unimproved, finer than 46s, greasy, shorn, not carded or combed	18.7 cents/clean kg	A
51011910	Unimproved wool and other wool not finer than 46s, greasy, not shorn, not carded or combed, for special uses	Free	K
51011920	Unimproved wool and other wool not finer than 40s, greasy, not shorn, not carded or combed, not for special uses	Free	K
51011940	Wool, excl. unimproved, finer than 40s, but not 44s, greasy, not shorn, not carded or combed, not for special uses	Free	K
51011950	Wool, excluding unimproved, finer than 44s but not 46s, greasy, not shorn, not carded or combed, not for special uses	Free	K
51011960	Wool, excluding unimproved, finer than 46s, greasy, incl. fleece-washed, not shorn, not carded or combed	18.7 cents/clean kg	D
51012110	Unimproved wool and other wool not finer than 46s, degreased, not further processed, shorn, not carded or combed, for special uses	Free	K
51012115	Unimproved wool and other wool not finer than 40s, degreased, not further processed, shorn, not carded or combed, not for special uses	Free	K
51012130	Wool, excl. unimproved, finer than 40s but not 44s, degreased, not further processed, shorn, not carded or combed, not for special uses	Free	K
51012135	Wool, excl. unimproved, finer than 44s but not 46s, degreased, not further processed, shorn, not carded or combed, not for special uses	Free	K
51012140	Wool, excl. unimproved, finer than 46s, degreased, not further processed, shorn, not carded or combed, not for special uses	20.6 cents/clean kg	A
51012165	Unimproved wool and other wool, not finer than 46s, degreased, shorn, not carbonized, not carded or combed	Free	K
51012170	Unimproved wool and other wool, finer than 46s, degreased, shorn, not carbonized, not carded or combed	6.5 cents/kg + 5.3%	D
51012910	Unimproved wool and other wool not finer than 46s, degreased, not further processed, not shorn, not carded or combed, for special uses	Free	K
51012915	Unimproved wool and other wool not finer than 40s, degreased, not further processed, not shorn, not carded or combed, not for special uses	Free	K
51012930	Wool, excl. unimproved, finer than 40s but not 44s, degreased, not further processed, not shorn, not carded or combed, not for special uses	Free	K
51012935	Wool, excl. unimproved, finer than 44s but not 46s, degreased, not further processed, not shorn, not carded or combed, not for special uses	Free	K
51012940	Wool, excl. unimproved, finer than 46s, degreased, not further processed, not shorn, not carded or combed, not for special uses	20.6 cents/clean kg	A
51012965	Unimproved wool and other wool, not finer than 46s, not shorn, not carbonized, degreased and further processed, not carded or combed	Free	K
51012970	Wool, finer than 46s, not carded or combed, not carbonized, not shorn, degreased and processed to remove grease	6.5 cents/kg + 5.3%	D
51013010	Unimproved wool and other wool, not finer than 40s, carbonized, not further processed, not carded or combed	Free	K
51013015	Wool, excluding unimproved, finer than 40s but not finer than 44s, carbonized, not further processed, not carded or combed	Free	K
51013030	Wool, excluding unimproved, finer than 44s but not finer than 46s, carbonized, not further processed, not carded or combed	Free	K
51013040	Wool, excluding unimproved, finer than 46s, carbonized, not further processed, not carded or combed	24.4 cents/kg	A
51013065	Unimproved wool and other wool, not finer than 46s, carbonized and further processed, not carded or combed	Free	K
51013070	Unimproved wool and other wool, finer than 46s, carbonized and further processed, not carded or combed	6.5 cents/kg + 5.3%	D
51021110	Fine hair of Kashmir (cashmere) goats, not processed in any manner beyond the degreased or carbonized condition, not carded or combed	5.1 cents/clean kg	A

HTS 8	Description	Base Rate	Staging Category
51021190	Fine hair of Kashmir (cashmere) goats, processed beyond the degreased or carbonized condition, not carded or combed	4.9 cents/kg + 4%	A
51021920	Fine hair of the camel, not processed in any manner beyond the degreased or carbonized condition, not carded or combed	5 cents/clean kg	A
51021960	Fine animal hair (other than Kashmir or camel), not processed beyond the degreased or carbonized condition, not carded or combed	0.4%	A
51021980	Fur, prepared for hatters' use, not carded or combed	Free	K
51021990	Fine animal hair, further processed, not carded or combed	4.9 cents/kg + 4%	A
51022000	Coarse animal hair, not carded or combed	Free	K
51031000	Noils of wool or of fine animal hair	2.6 cents/kg	A
51032000	Waste, other than noils, of wool or of fine animal hair, including yarn waste but excluding garnetted stock	2.6 cents/kg	A
51033000	Waste of coarse animal hair, including yarn waste but excluding garnetted stock	7%	D
51040000	Garnetted stock of wool or of fine or coarse animal hair	Free	K
51051000	Carded wool	6.5 cents/kg + 5.3%	A
51052100	Combed wool in fragments	3.7 cents/kg + 3%	A
51052900	Wool tops and other combed wool, except in fragments	3.9 cents/kg + 3.1%	A
51053100	Fine hair of Kashmir (cashmere) goats, carded or combed	6.8 cents/kg + 5.5%	A
51053900	Fine animal hair (other than Kashmir), carded or combed	6.8 cents/kg + 5.5%	A
51054000	Coarse animal hair, carded or combed	Free	K
51061000	Yarn of carded wool, containing 85 percent or more by weight of wool, not put up for retail sale	6%	A
51062000	Yarn of carded wool, containing less than 85 percent by weight of wool, not put up for retail sale	6%	A
51071030	Yarn of combed wool, containing 85% or more by weight of wool, not put up for retail sale, of wool fiber avg diameter 18.5 micron or <	6%	A
51071060	Yarn of combed wool, containing 85% or more by weight of wool, not put up for retail sale, nesoi	6%	A
51072030	Yarn of combed wool, containing less than 85 percent by weight of wool, not put up retail sale, of wool fiber avg diameter 18.5 micron or <	6%	A
51072060	Yarn of combed wool, containing less than 85 percent by weight of wool, not put up retail sale, nesoi	6%	A
51081030	Yarn of Angora rabbit hair, carded, not put up for retail sale	4%	A
51081040	Yarn of mohair, carded, not put up for retail sale	4%	A
51081080	Yarn of fine animal hair other than Angora rabbit hair or mohair, carded, not put up for retail sale	4%	A
51082030	Yarn of Angora rabbit hair, combed, not put up for retail sale	4%	A
51082040	Yarn of mohair, combed, not put up for retail sale	4%	A
51082080	Yarn of fine animal hair other than Angora rabbit hair or mohair, combed, not put up for retail sale	4%	A
51091020	Yarn of wool, containing 85 percent or more by weight of wool, colored, cut into uniform lengths of not over 8 cm, put up for retail sale	Free	K
51091040	Yarn of Angora rabbit hair, containing 85 percent or more by weight of the Angora hair, put up for retail sale	4%	A
51091080	Yarn of wool nesoi, or fine animal hair nesoi, over 85% or > of that wool/hair, for retail sale, of wool fiber avg diamter 18.5 micron or <	6%	A
51091090	Yarn of wool nesoi, or fine animal hair nesoi, over 85% or > of that wool/hair, put up for retail sale, nesoi	6%	A
51099020	Yarn of wool, colored, and cut into uniform lengths of not over 8 cm, containing less than 85% by weight of wool, put up for retail sale	Free	K
51099040	Yarn of Angora rabbit hair containing less than 85 percent by weight of the Angora hair, put up for retail sale	4%	A
51099080	Yarn of wool nesoi, or fine animal hair nesoi, < 85% of that wool/hair, for retail sale, of wool fiber avg diameter 18.5 micron or <	6%	A
51099090	Yarn of wool nesoi, or fine animal hair nesoi, < 85% of that wool/hair, put up for retail sale, nesoi	6%	A
51100000	Yarn of coarse animal hair or horsehair (including gimped horsehair yarn) whether or not put up for retail sale	Free	K
51111120	Tapestry and upholstery fabrics of carded wool/fine animal hair, over 85% wool or hair, weighing not over 140 g/m2	7%	A
51111130	Hand-woven fabrics of carded wool/fine animal hair, 85% or more wool or hair, loom width less than 76 cm, weight not over 300 g/m2	10%	A
51111170	Woven fabrics, 85% or more by weight of carded wool/fine animal hair, weight not over 300 g/m2, nesoi	25%	A
51111910	Tapestry and upholstery fabrics, woven, 85% or more by weight of carded wool/fine animal hair, weight over 300 g/m2	7%	A
51111920	Hand-woven fabrics, with 85 percent or more by weight of carded wool/fine animal hair, loom width of less than 76 cm, weight ov 300 g/m2	10%	A
51111960	Woven fabrics, with 85 percent or more by weight of carded wool/fine animal hair nesoi, weight over 300 g/m2	25%	A
51112005	Tapestry & upholstery fabrics of carded wool/fine animal hair, mixed mainly or solely with man-made filaments, weight exceeding 300 g/m2	7%	A
51112010	Tapestry & upholstery fabrics of carded wool/fine animal hair, mixed mainly or solely with man-made filaments, weight not over 140 g/m2	7%	A
51112090	Woven fabrics of carded wool/fine animal hair, mixed mainly or solely with man-made filaments, nesoi	25%	A
51113005	Tapestry & upholstery fabrics of carded wool/fine animal hair, mixed mainly/solely with man-made staple fibers, weight exceeding 300 g/m2	7%	A

HTS 8	Description	Base Rate	Staging Category
51113010	Tapestry & upholstery fabrics of carded wool/fine animal hair, mixed mainly/solely with man-made staple fibers, weight not over 140 g/m2	7%	A
51113090	Woven fabrics of carded wool/fine animal hair, mixed mainly or solely with man-made staple fibers, nesoi	25%	A
51119030	Woven fabrics of carded wool/fine animal hair, containing 30 percent or more by weight of silk or silk waste, valued over $33/kg	6.9%	A
51119040	Tapestry and upholstery fabrics of carded wool/fine animal hair, weight over 300 g/m2, containing less than 85% wool or hair, nesoi	7%	A
51119050	Tapestry and upholstery fabrics of carded wool/fine animal hair, weight not over 140 g/m2, containing less than 85% wool or hair, nesoi	7%	A
51119090	Woven fabrics of carded wool/fine animal hair, containing less than 85% wool or hair, nesoi	25%	A
51121110	Tapestry and upholstery fabrics of combed wool/fine animal hair, containing 85% or more wool or hair, weight not over 140 g/m2	7%	A
51121130	Woven fabrics of combed wool/fine animal hair, over 85% wool or hair, weight not over 200 g/m2, avg wool fiber diameter 18.5 micron or <	25%	A
51121160	Woven fabrics of combed wool/fine animal hair, over 85% wool or hair, weight not over 200 g/m2, nesoi	25%	A
51121920	Tapestry and upholstery fabrics of combed wool/fine animal hair, over 85% wool or hair, weight over 300 g/m2	7%	A
51121960	Woven fabrics of combed wool/fine animal hair, over 85% wool or fine animal hair, ov 200 g/m2, avg wool fiber diameter 18.5 micron or <	25%	A
51121995	Woven fabrics of combed wool/fine animal hair, over 85% wool or fine animal hair, weight over 200 g/m2, nesoi	25%	A
51122010	Tapestry and upholstery fabrics of combed wool/fine animal hair, mixed mainly/solely with man-made filaments, weight over 300 g/m2	7%	A
51122020	Tapestry and upholstery fabrics of combed wool/fine animal hair, mixed mainly/solely with man-made filaments, weight not over 140 g/m2	7%	A
51122030	Woven fabrics of combed wool/fine animal hair, mixed mainly or solely with man-made filaments, nesoi	25%	A
51123010	Tapestry and upholstery fabrics of combed wool/fine animal hair, mixed mainly/solely with man-made staple fibers, weight over 300 g/m2	7%	A
51123020	Tapestry & upholstery fabrics of combed wool/fine animal hair, mixed mainly/solely with man-made staple fibers, weight not over 140 g/m2	7%	A
51123030	Woven fabrics of combed wool/fine animal hair, mixed mainly or solely with man-made staple fibers, nesoi	25%	A
51129030	Woven fabrics of combed wool/fine animal hair, nesoi, containing 30 percent or more by weight of silk or silk waste, valued over $33/kg	6.9%	A
51129040	Woven tapestry/upholstery fabrics of combed wool/fine animal hair, con. by wt. under 85% wool/hair & under 30% silk, over 300 g/m2, nesoi	7%	A
51129050	Woven tapestry/upholstery fabrics of combed wool/fine animal hair, con. by wt. under 85% wool/hair & under 30% silk, n/o 140 g/m2, nesoi	7%	A
51129090	Woven fabrics of combed wool or combed fine animal hair, nesoi	25%	A
51130000	Woven fabrics of coarse animal hair or of horsehair	2.7%	A
52010005	Cotton, not carded or combed, having a staple length under 19.05 mm (3/4 inch), harsh or rough	Free	K
52010012	Cotton, n/carded or combed, having a staple length < 28.575 mm (1-1/8 inches), n/harsh or rough, described in gen. note 15	Free	K
52010014	Cotton, n/carded or combed, having a staple length < 28.575 mm (1-1/8 inches), n/harsh or rough, quota described in ch 52 add'l US note 5	Free	K
52010018	Cotton, not carded or combed, having a staple length under 28.575 mm (1-1/8 inches), n/harsh or rough, nesoi	31.4 cents/kg	G
52010022	Cotton, not carded or combed, staple length of 28.575 mm or more but under 34.925 mm, described in gen. note 15	4.4 cents/kg	A
52010024	Cotton,n/carded or combed,harsh or rough,staple length 29.36875 mm or more but n/o 34.925 mm,white in color,quota descrd ch 52 add US note 6	4.4 cents/kg	G
52010028	Cotton, not carded or combed, harsh or rough, staple length of 29.36875 mm or more but under 34.925 mm & white in color, nesoi	31.4 cents/kg	G
52010034	Cotton, not carded or combed, staple length of 28.575 mm or more but under 34.925 mm, other, quota described in chapter 52 add'l US note 7	4.4 cents/kg	G
52010038	Cotton, not carded or combed, staple length of 28.575 mm or more but under 34.925 mm, nesoi	31.4 cents/kg	G
52010055	Cotton, not carded or combed, having a staple length of 34.925 mm or more, described in the gen. note 15	1.5 cents/kg	A
52010060	Cotton, not carded or combed, having a staple length of 34.925 mm or more, quota described in chapter 52 add'l US note 8	1.5 cents/kg	G
52010080	Cotton, not carded or combed, having a staple length of 34.925 mm or more, nesoi	31.4 cents/kg	G
52021000	Cotton yarn waste (including thread waste)	Free	K
52029100	Cotton garnetted stock	4.3%	A
52029905	Cotton card strips made from cotton waste having staple length under 30.1625 mm & lap, sliver & roving waste described in gen. nte 15	Free	K
52029910	Cotton card strips made from cotton waste w/staple length under 30.1625 mm & lap, sliver & roving waste, quota dscrbd in ch 52 add US note 9	Free	K
52029930	Cotton card strips made from cotton waste having staple length under 30.1625 mm & lap, sliver & roving waste, nesoi	7.8 cents/kg	G
52029950	Cotton waste, other than yarn waste and garnetted stock, nesoi	Free	K
52030005	Cotton fibers, carded or combed, of cotton fiber processed but not spun, described in gen. note 15	5%	A
52030010	Cotton fibers, carded or combed, of cotton fiber processed but not spun, quota described in chapter 52 add'l US note 10	5%	G
52030030	Cotton fibers, carded or combed, of cotton fiber processed, but not spun, nesoi	31.4 cents/kg	G
52030050	Cotton carded or combed, excluding fibers of cotton processed but not spun	4.3%	A

HTS 8	Description	Base Rate	Staging Category
52041100	Cotton sewing thread, containing 85 percent or more by weight of cotton, not put up for retail sale	4.4%	A
52041900	Cotton sewing thread, containing less than 85 percent by weight of cotton, not put up for retail sale	4.4%	A
52042000	Cotton sewing thread, put up for retail sale	4.4%	A
52051110	Single cotton yarn, 85% or more cotton by weight, of uncombed fibers, not over 14 nm, unbleached, not mercerized, not put up for retail sale	3.7%	A
52051120	Single cotton yarn, 85% or more cotton by weight, of uncombed fibers, n/o 14 nm, bleached or mercerized	5%	A
52051210	Single cotton yarn, 85% or more cotton, of uncombed fibers, over 14 but n/o 43 nm, unbleached, not mercerized, not put up for retail sale	5.2%	A
52051220	Single cotton yarn, 85% or more cotton by weight, of uncombed fibers, over 14 nm but n/o 43 nm, bleached or mercerized	6.5%	A
52051310	Single cotton yarn, 85% or more cotton, of uncombed fibers, over 43 but n/o 52 nm, unbleached, not mercerized, not put up for retail sale	6.5%	A
52051320	Single cotton yarn, 85% or more cotton, of uncombed fibers, over 43 nm but n/o 52 mm, bleached or mercerized	7.3%	A
52051410	Single cotton yarn, 85% or more cotton, of uncombed fibers, over 52 but n/o 80 nm, unbleached, not mercerized, not put up for retail sale	7.8%	A
52051420	Single cotton yarn, 85% or more cotton by weight, of uncombed fibers, over 52 but n/o 80 nm, bleached or mercerized	8.7%	A
52051510	Single cotton yarn, 85% or more cotton, of uncombed fibers, over 80 nm, unbleached, not mercerized, not put up for retail sale	9.9%	A
52051520	Single cotton yarn, 85% or more cotton, of uncombed fibers, over 80 nm, bleached or mercerized, not put up for retail sale, nesoi	12%	A
52052100	Single cotton yarn, 85% or more cotton by weight, of combed fibers, not over 14 nm, not put up for retail sale	5.8%	D
52052200	Single cotton yarn, 85% or more cotton by weight, of combed fibers, over 14 but n/o 43 nm, not put up for retail sale	7.3%	D
52052300	Single cotton yarn, 85% or more cotton by weight, of combed fibers, over 43 but n/o 52 nm, not put up for retail sale	8.6%	D
52052400	Single cotton yarn, 85% or more cotton by weight, of combed fibers, over 52 but n/o 80 nm, not put up for retail sale	9.9%	D
52052600	Single cotton yarn,85% or > cotton by wt, of combed fiber, meas.<125 but not<106.38 decitex, >80nm but not >94nm, not put up for retail sale	12%	D
52052700	Single cotton yarn,85% or > cotton by wt,of combed fiber,meas.<106.38 but not<83.33 decitex, >94nm but not >120nm,not put up for retail sale	12%	D
52052800	Single cotton yarn, 85% or > cotton by wt, of combed fibers, meas.<83.33 decitex, >120 nm, not put up for retail sale	12%	D
52053100	Multiple or cabled cotton yarn, 85% or more cotton by weight, of uncombed fibers, n/o 14 nm per single yarn, not put up for retail sale	5.8%	A
52053200	Multiple or cabled cotton yarn, 85% or more cotton by weight, of uncombed fibers, yarn over 14 but n/o 43 nm, not put up for retail sale	7.3%	A
52053300	Multiple or cabled cotton yarn, 85% or more cotton by weight, of uncombed fibers, yarn over 43 but n/o 52 nm, not put up for retail sale	8.6%	A
52053400	Multiple or cabled cotton yarn, 85% or more cotton by weight, of uncombed fibers, yarn over 52 but n/o 80 nm, not put up for retail sale	9.9%	A
52053500	Multiple or cabled cotton yarn, 85% or more cotton by weight, of uncombed fibers, over 80 nm per single yarn, not put up for retail sale	12%	A
52054100	Multiple or cabled cotton yarn, 85% or more cotton by weight, of combed fibers, not over 14 nm per single yarn, not put up for retail sale	5%	D
52054200	Multiple or cabled cotton yarn, 85% or more cotton by weight, of combed fibers, yarn over 14 but n/o 43 nm, not put up for retail sale	6.5%	D
52054300	Multiple or cabled cotton yarn, 85% or more cotton by weight, of combed fibers, yarn over 43 but n/o 52 nm, not put up for retail sale	8.6%	D
52054400	Multiple or cabled cotton yarn, 85% or more cotton by weight, of combed fibers, yarn over 52 but n/o 80 nm, not put up for retail sale	9.9%	D
52054600	Multiple or cabled cotton yarn, 85% or > cotton by wt, of combed fibers, >80nm but not >94nm/single yarn, not put up for retail sale	12%	D
52054700	Multiple or cabled cotton yarn, 85% or > cotton by wt, of combed fibers, >94nm but not >120nm/single yarn, not put up for retail sale	12%	D
52054800	Multiple or cabled cotton yarn, 85% or > cotton by wt, of combed fibers, >120nm per single yarn, not put up for retail sale	12%	D
52061100	Single cotton yarn, less than 85 percent cotton by weight, of uncombed fibers, not over 14 nm, not put up for retail sale	9.2%	A
52061200	Single cotton yarn, less than 85 percent cotton by weight, of uncombed fibers, over 14 but n/o 43 nm, not put up for retail sale	9.2%	A
52061300	Single cotton yarn, less than 85 percent cotton by weight, of uncombed fibers, over 43 but n/o 52 nm, not put up for retail sale	9.2%	A
52061400	Single cotton yarn, less than 85 percent cotton by weight, of uncombed fibers, over 52 but n/o 80 nm, not put up for retail sale	9.2%	A
52061500	Single cotton yarn, less than 85 percent cotton by weight, of uncombed fibers, over 80 nm, not put up for retail sale	9.2%	A
52062100	Single cotton yarn, less than 85 percent cotton by weight, of combed fibers, not over 14 nm, not put up for retail sale	9.2%	D
52062200	Single cotton yarn, less than 85 percent cotton by weight, of combed fibers, over 14 but n/o 43 nm, not put up for retail sale	9.2%	D
52062300	Single cotton yarn, less than 85 percent cotton by weight, of combed fibers, over 43 but n/o 52 nm, not put up for retail sale	9.2%	D
52062400	Single cotton yarn, less than 85 percent cotton by weight, of combed fibers, over 52 but n/o 80 nm, not put up for retail sale	9.2%	D
52062500	Single cotton yarn, less than 85 percent cotton by weight, of combed fibers, over 80 nm, not put up for retail sale	9.2%	D
52063100	Multiple or cabled cotton yarn, < 85% cotton by weight, of uncombed fibers, not over 14 nm per single yarn, not put up for retail sale	9.2%	A

HTS 8	Description	Base Rate	Staging Category
52063200	Multiple or cabled cotton yarn, < 85% cotton by weight, of uncombed fibers, over 14 but n/o 43 nm/single yarn, not put up for retail sale	9.2%	A
52063300	Multiple or cabled cotton yarn, < 85% cotton by weight, of uncombed fibers, over 43 but n/o 52 nm/single yarn, not put up for retail sale	9.2%	A
52063400	Multiple or cabled cotton yarn, < 85% cotton by weight, of uncombed fibers, over 52 but n/o 80 nm/single yarn, not put up for retail sale	9.2%	A
52063500	Multiple or cabled cotton yarn, < 85% cotton by weight, of uncombed fibers, over 80 nm per single yarn, not put up for retail sale	9.2%	A
52064100	Multiple or cabled cotton yarn, < 85% cotton by weight, of combed fibers, n/o 14 nm per single yarn, not put up for retail sale	9.2%	D
52064200	Multiple or cabled cotton yarn, < 85% cotton by weight, of combed fibers, over 14 but n/o 43 nm per single yarn, not put up for retail sale	9.2%	D
52064300	Multiple or cabled cotton yarn, < 85% cotton by weight, of combed fibers, over 43 but n/o 52 nm per single yarn, not put up for retail sale	9.2%	D
52064400	Multiple or cabled cotton yarn, < 85% cotton by weight, of combed fibers, over 52 but n/o 80 nm per single yarn, not put up for retail sale	9.2%	D
52064500	Multiple or cabled cotton yarn, < 85% cotton by weight, of combed fibers, over 80 nm per single yarn, not put up for retail sale	9.2%	D
52071000	Cotton yarn, other than sewing thread, containing 85 percent or more cotton by weight, put up for retail sale	Free	K
52079000	Cotton yarn, other than sewing thread, containing less than 85 percent cotton by weight, put up for retail sale	5%	A
52081120	Woven cotton fabric, 85% or more cotton by weight, plain weave, weight not over 100 g/m2, unbleached, of number 42 or lower	7%	D
52081140	Woven cotton fabric, 85% or more cotton by weight, plain weave, weight not over 100 g/m2, unbleached, of numbers 43-68	9%	D
52081160	Woven cotton fabric, 85% or more cotton by weight, plain weave, wt n/o 100 g/m2, unbleached, of number 69 or over, for typewriter ribbon	Free	K
52081180	Woven cotton fabric, 85% or more cotton by weight, plain weave, weight not over 100 g/m2, unbleached, of number 69 or over, nesoi	10.5%	D
52081240	Woven cotton fabric, 85% or more cotton by weight, plain weave, weight over 100 but n/o 200 g/m2, unbleached, of numbers 42 or lower	7%	D
52081260	Woven cotton fabric, 85% or more cotton by weight, plain weave, weight over 100 but n/o 200 g/m2, unbleached, of numbers 43-68	9%	D
52081280	Woven cotton fabric, 85% or more cotton by weight, plain weave, weight over 100 but n/o 200 g/m2, unbleached, of number 69 or over	10.5%	D
52081300	Unbleached 3- or 4-thread twill fabrics of cotton, incl. cross twill, containing 85% or more of cotton by weight, weighing not over 200 g/m2	7.9%	D
52081920	Unbleached satin or twill weave fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 200 g/m2, nesoi	7.9%	D
52081940	Unbleached woven fabrics of cotton, nesoi, 85% or more of cotton by weight, weighing not more than 200 g/m2, of number 42 or lower	7%	A
52081960	Unbleached woven fabrics of cotton, nesoi, 85% or more of cotton by weight, weighing not more than 200 g/m2, of numbers 43-68	9%	A
52081980	Unbleached woven fabrics of cotton, nesoi, 85% or more of cotton by weight, weighing not more than 200 g/m2, of number 69 or higher	10.5%	A
52082120	Woven cotton fabric, 85 percent or more cotton by weight, plain weave, not over 100 g/m2, bleached, of number 42 or lower	8.4%	D
52082140	Woven cotton fabric, 85% or more cotton by weight, plain weave, not over 100 g/m2, bleached, of numbers 43-68	10.2%	D
52082160	Woven cotton fabric, 85% or more cotton by weight, plain weave, not over 100 g/m2, bleached, of number 69 or higher	11.5%	D
52082240	Woven cotton fabric, 85% or more cotton by weight, plain weave, over 100 but n/o 200 g/m2, bleached, of number 42 or lower	8.4%	D
52082260	Woven cotton fabric, 85% or more cotton by weight, plain weave, over 100 but n/o 200 g/m2, bleached, of numbers 43-68	8.7%	D
52082280	Woven cotton fabric, 85% or more cotton by weight, plain weave, over 100 but n/o 200 g/m2, bleached, of number 69 or higher	11.5%	D
52082300	Bleached 3- or 4-thread twill fabrics, including cross twill, 85% or more of cotton by weight, weighing not more than 200 g/m2	9.1%	D
52082920	Bleached satin or twill weave fabrics, containing 85% or more cotton by weight, weighing not more than 200 g/m2, nesoi	7.7%	D
52082940	Bleached woven fabrics of cotton, nesoi, 85% or more cotton by weight, weighing not more than 200 g/m2, of number 42 or lower	8.4%	A
52082960	Bleached woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of numbers 43-68	10.2%	A
52082980	Bleached woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of number 69 or higher	13.5%	A
52083120	Dyed plain weave certified hand-loomed fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 100 g/m2	3%	A
52083140	Dyed plain weave fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 100 g/m2, of number 42 or lower, nesoi	8.1%	D
52083160	Dyed plain weave fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 100 g/m2, of numbers 43-68, nesoi	9.7%	D
52083180	Dyed plain weave fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 100 g/m2, of number 69 or higher, nesoi	12.5%	D
52083210	Dyed plain weave certified hand-loomed fabrics of cotton, cont. 85% or more cotton by weight, weighing over 100 g/m2 but not over 200 g/m2	3%	A
52083230	Dyed plain weave fabrics of cotton, nesoi, 85% or more cotton by weight, over 100 g/m2 but not more than 200 g/m2, of number 42 or lower	7%	D
52083240	Dyed plain weave fabrics of cotton, nesoi, 85% or more cotton by weight, over 100 g/m2 but not more than 200 g/m2, of numbers 43-68	9.7%	D
52083250	Dyed plain weave fabrics of cotton, nesoi, 85% or more cotton by weight, over 100 g/m2 but not more than 200 g/m2, of number 69 or higher	12.5%	D
52083300	Dyed 3- or 4-thread twill fabrics of cotton, including cross twill, 85% or more cotton by weight, weighing not more than 200 g/m2	10.3%	D

HTS 8	Description	Base Rate	Staging Category
52083920	Dyed satin or twill weave fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 200 g/m2, nesoi	8.8%	D
52083940	Dyed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of number 42 or lower	7%	A
52083960	Dyed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of numbers 43-68	9.7%	A
52083980	Dyed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of number 69 or higher	12.5%	A
52084120	Plain weave certified hand-loomed fabrics of cotton, 85% or more cotton by weight, weighing not over 100 g/m2, of yarns of different colors	3%	A
52084140	Plain weave fabrics of cotton, 85% or more cotton by weight, weighing not over 100 g/m2, number 42 or lower, of yarns of different colors	8.1%	A
52084160	Plain weave fabrics of cotton, 85% or more cotton by weight, weighing not over 100 g/m2, of numbers 43-68, of yarns of different colors	11.4%	A
52084180	Plain weave fabrics of cotton, 85% or more cotton by weight, weighing not over 100 g/m2, of number 69 or higher, of yarn of different colors	14.7%	A
52084210	Plain weave certified hand-loomed fabrics of cotton, 85% or more cotton by weight, over 100 but n/o 200 g/m2, of yarns of different colors	3%	A
52084230	Plain weave fabrics of cotton, 85% or more cotton by weight, over 100 but n/o 200 g/m2, of numbers 42 or lower, of yarns of different colors	8.1%	A
52084240	Plain weave fabrics of cotton, 85% or more cotton by weight, over 100 but n/o 200 g/m2, of numbers 43-68, of yarns of different colors	11.4%	A
52084250	Plain weave fabrics of cotton, 85% or more cotton by weight, over 100 but n/o 200 g/m2, number 69 or higher, of yarns of different colors	14.7%	A
52084300	3- or 4-thread twill fabrics of cotton, including cross twill, 85% or more cotton by weight, not over 200 g/m2, of yarns of different colors	Free	K
52084920	Satin or twill weave fabrics of cotton, cont. 85% or more cotton by weight, weighing not over 200 g/m2, of yarns of different colors, nesoi	Free	K
52084940	Woven fabrics of cotton, nesoi, 85% or more cotton by weight, wt not more than 200 g/m2, of number 42 or lower, of yarns of different colors	8.1%	A
52084960	Woven fabrics of cotton, nesoi, 85% or more cotton by weight, wt not over 200 g/m2, of numbers 43-68, of yarns of different colors	9.7%	A
52084980	Woven fabrics of cotton, nesoi, 85% or more cotton by weight, wt not over 200 g/m2, of number 69 or higher, of yarns of different colors	14.7%	A
52085120	Printed certified hand-loomed plain weave fabrics of cotton, 85% or more cotton by weight, weighing not over 100 g/m2	3%	A
52085140	Printed plain weave fabrics of cotton, containg 85% or more cotton by weight, weighing not over 100 g/m2, of number 42 or lower	8.1%	D
52085160	Printed plain weave fabrics of cotton, containing 85% or more cotton by weight, weighing not over 100 g/m2, of numbers 43-68	11.4%	D
52085180	Printed plain weave fabrics of cotton, containg 85% or more cotton by weight, weighing not over 100 g/m2, of number 69 or higher	12.5%	D
52085210	Printed certified hand-loomed plain weave fabrics of cotton, 85% or more cotton by weight, wt more than 100 g/m2 but not more than 200 g/m2	3%	A
52085230	Printed plain weave fabrics of cotton, 85% or more cotton by weight, weighing over 100g/m2 but not more than 200 g/m2, of number 42 or lower	6%	D
52085240	Printed plain weave fabrics of cotton, 85% or more cotton by weight, weighing over 100 g/m2 but not more than 200 g/m2, of numbers 43-68	11.4%	D
52085250	Printed plain weave fabrics of cotton, 85% or more cotton by weight, weighing over 100g/m2 but not more than 200g/m2, of number 69 or higher	12.5%	D
52085300	Printed 3- or 4-thread twill fabrics of cotton, including cross twill, 85% or more cotton by weight, weighing not more than 200 g/m2	8.8%	D
52085920	Printed satin or twill weave fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 200 g/m2, nesoi	10.3%	D
52085940	Printed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of number 42 or lower	6%	D
52085960	Printed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of numbers 43-68	9.7%	D
52085980	Printed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing not more than 200 g/m2, of number 69 or higher	11.4%	D
52091100	Unbleached plain weave fabrics of cotton, 85 percent or more cotton by weight, weight more than 200 g/m2	6.5%	D
52091200	Unbleached 3- or 4-thread twill fabrics of cotton, including cross twill, 85 percent or more cotton by weight, weighing more than 200 g/m2	6.5%	D
52091900	Unbleached woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200g/m2	6.5%	D
52092100	Bleached plain weave fabrics of cotton, 85% or more cotton by weight, weighing more than 200 g/m2	7.7%	D
52092200	Bleached 3- or 4-thread twill fabrics of cotton, including cross twill, 85 percent or more cotton by weight, weighing more than 200 g/m2	7.7%	D
52092900	Bleached woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200g/m2	7.7%	D
52093130	Dyed, plain weave certified hand-loomed fabrics of cotton, containing 85% or more cotton by weight, weighing more than 200 g/m2	3%	A
52093160	Dyed, plain weave fabrics of cotton, containing 85% or more cotton by weight, weighing more than 200 g/m2, nesoi	8.4%	D
52093200	Dyed 3- or 4-thread twill fabrics of cotton, including cross twill, containing 85% or more cotton by weight, weighing more than 200 g/m2	8.4%	D
52093900	Dyed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200 g/m2	8.4%	A
52094130	Plain weave certified hand-loomed fabrics of cotton, cont. 85% or more cotton by weight,weighing over 200 g/m2, of yarns of different colors	3%	A
52094160	Plain weave fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200 g/m2, of yarns of different colors	7.5%	A
52094200	Denim containing 85% or more cotton by weight, weighing more than 200 g/m2, of yarns of different colors	8.4%	A

HTS 8	Description	Base Rate	Staging Category
52094300	3- or 4-thread twill fabrics of cotton,incl. cross twill, nesoi, 85% or more cotton by wt, weighing ov 200g/m2, of yarns of different colors	8.4%	A
52094900	Woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200 g/m2, of yarns of different colors	8.4%	A
52095130	Printed plain weave certified hand-loomed fabrics of cotton, containing 85% or more cotton by weight, weighing more than 200 g/m2	3%	A
52095160	Printed plain weave fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200 g/m2	8.4%	D
52095200	Printed 3- or 4-thread twill fabrics of cotton, including cross twill, containing 85% or more cotton by weight, weighing more than 200 g/m2	8.4%	D
52095900	Printed woven fabrics of cotton, nesoi, containing 85% or more cotton by weight, weighing more than 200 g/m2	8.4%	D
52101140	Unbleached plain weave fabrics of cotton, < 85% cotton, mixed mainly/solely with man-made fibers, wt < 200 g/m2, of number 42 or lower	8.4%	D
52101160	Unbleached plain weave fabrics of cotton, < 85% cotton, mixed mainly/solely with man-made fibers, wt < 200 g/m2, of numbers 43-68	10.2%	D
52101180	Unbleached plain weave fabrics of cotton, < 85% cotton, mixed mainly/solely with man-made fibers, wt < 200 g/m2, of number 69 or higher	13.5%	D
52101200	Unbleached 3- or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely with mm fibers, n/o 200 g/m2	9.1%	D
52101920	Unbleached satin or twill weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, not more than 200 g/m2	9.1%	D
52101940	Unbleached woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of number 42 or lower	8.4%	A
52101960	Unbleached woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of numbers 43-68	8.7%	A
52101980	Unbleached woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, n/o 200 g/m2, of number 69 or higher	10.2%	A
52102140	Bleached plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of number 42 or lower	8.1%	D
52102160	Bleached plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, not over 200 g/m2, of numbers 43-68	11.4%	D
52102180	Bleached plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of number 69 or higher	12.5%	D
52102200	Bleached 3- or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, n/o 200 g/m2	10.3%	D
52102920	Bleached satin or twill weave fabrics of cotton, < 85% cotton by weight, mixed mainly/solely with man-made fibers, not more than 200 g/m2	10.3%	D
52102940	Bleached woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely w/man-made fibers, n/o 200 g/m2, of number 42 or lower	8.1%	A
52102960	Bleached woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of numbers 43-68	11.4%	A
52102980	Bleached woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of number 69 or higher	14.7%	A
52103140	Dyed plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, not over 200 g/m2, of number 42 or lower	10%	D
52103160	Dyed plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, not over 200 g/m2, of numbers 43-68	12.2%	D
52103180	Dyed plain weave cotton fabrics, < 85% cotton by wt, mixed mainly/solely with man-made fibers, not over 200 g/m2, of number 69 or higher	15.5%	D
52103200	Dyed 3 or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely with man-made fibers, wt n/o 200 g/m2	10%	D
52103920	Dyed satin or twill weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, weighing not more than 200 g/m2	10%	D
52103940	Dyed woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely w/man-made fibers, not over 200 g/m2, of number 42 or lower	8.8%	A
52103960	Dyed woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely w/man-made fibers, not over 200 g/m2, of numbers 43-68	12.2%	A
52103980	Dyed woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, not over 200 g/m2, of number 69 or higher	12.4%	A
52104140	Plain weave cotton fabrics, < 85% cotton by wt, mixed mainly/solely w/mm fibers, n/o 200 g/m2, of number 42 or lower, of yarn of diff colors	10%	A
52104160	Plain weave cotton fabrics, < 85% cotton by wt, mixed mainly/solely w/mm fibers, n/o 200 g/m2, of numbers 43-68, of yarn of different colors	12.2%	A
52104180	Plain weave cotton fabrics, < 85% cotton by wt, mixed mainly/solely w/mm fibers, n/o 200 g/m2, number 69 or higher, of yarn of diff colors	15.5%	A
52104200	3- or 4-thread twill fabrics of cotton,incl. cross twill,< 85% cotton by wt,mixed mainly/solely w/mm fibers,n/o 200 g/m2,of yarn diff colors	10%	A
52104920	Satin or twill weave fabrics of cotton,< 85% cotton by wt,mixed mainly/solely w/mm fibers, wt n/o 200g/m2, of yarn of different colors,nesoi	10%	A
52104940	Woven fabrics of cotton,nesoi,< 85% cotton by wt,mixed mainly/solely w/mm fibers, n/o 200g/m2, of number 42 or lower, of yarn of diff colors	10%	A
52104960	Woven fabrics of cotton,nesoi,< 85% cotton by wt,mixed mainly/solely w/man-made fibers, n/o 200 g/m2, numbers 43-68, of yarn of diff colors	10.4%	A
52104980	Woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly with m-m fibers, n/o 200 g/m2, number 69 or higher, of yarn of diff colors	15.5%	A
52105140	Printed plain weave cotton fabrics, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of number 42 or lower	10%	D
52105160	Printed plain weave cotton fabrics, < 85% cotton by wt, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of numbers 43-68	12.2%	D
52105180	Printed plain weave cotton fabrics, < 85% cotton by weight, mixed mainly/solely with man-made fibers, n/o 200 g/m2, of number 69 or higher	15.5%	D
52105200	Printed 3- or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, n/o 200 g/m2	10%	D
52105920	Printed satin or twill weave cotton fabrics, nesoi, < 85% cotton by wt, mixed mainly/solely with man-made fibers, weighing n/o 200 g/m2	10%	D

HTS 8	Description	Base Rate	Staging Category
52105940	Printed woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely with man-made fibers, wt n/o 200g/m2, of number 42 or lower	8.8%	A
52105960	Printed woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely with man-made fibers, weighing n/o 200g/m2, of numbers 43-68	10.4%	A
52105980	Printed woven fabrics of cotton, nesoi, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, weighing n/o 200g/m2, number 69 or higher	7.8%	A
52111100	Unbleached plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, over 200 g/m2	7.7%	D
52111200	Unbleached 3- or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely w/man-made fiber, ov 200 g/m2	7.7%	D
52111900	Unbleached woven fabrics of cotton, nesoi, containing < 85% cotton by weight, mixed mainly/solely with man-made fibers, more than 200 g/m2	7.7%	D
52112100	Bleached plain weave fabrics of cotton, < 85% cotton by weight, mixed mainly/solely with man-made fibers, over 200 g/m2	8.4%	D
52112200	Bleached 3- or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, over 200 g/m2	8.4%	D
52112900	Bleached woven fabrics of cotton, nesoi, containing < 85% cotton by weight, mixed mainly/solely with man-made fibers, more than 200g/m2	8.4%	D
52113100	Dyed plain weave fabrics of cotton, containing < 85% cotton by weight, mixed mainly/solely with man-made fibers, more than 200 g/m2	8.1%	D
52113200	Dyed 3- or 4-thread twill fabrics of cotton, incl. cross twill, < 85% cotton by wt, mixed mainly/solely w/man-made fibers, more than 200g/m2	8.1%	D
52113900	Dyed woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely with man-made fibers, weighing more than 200g/m2	8.1%	D
52114100	Plain weave fabrics of cotton, < 85% cotton by weight, mixed mainly/solely with man-made fibers, over 200g/m2, of yarns of different colors	8.1%	A
52114200	Denim containing < 85% cotton by wt, mixed mainly/solely w/man-made fibers, weighing > 200 g/m2, of yarns of different colors	8.1%	D
52114300	3-or 4-thread twill fab of cotton,incl cross twill,nesoi,< 85% cotton wt,mixed mainly/solely w/mm fibers,ov 200 g/m2, of yarn of diff colors	8.1%	A
52114900	Woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely w/manmade fibers, over 200g/m2, of yarns of different colors	8.1%	A
52115100	Printed plain weave fabrics of cotton, < 85% cotton by wt, mixed mainly/solely with man-made fibers, weighing more than 200g/m2	Free	K
52115200	Printed 3- or 4-thread twill fabrics of cotton, incl cross twill, < 85% cotton by wt, mixed mainly/solely with man-made fibers, over 200g/m2	8.1%	D
52115900	Printed woven fabrics of cotton, nesoi, < 85% cotton by weight, mixed mainly/solely with man-made fibers, weighing more than 200g/m2	8.1%	D
52121110	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing not more than 200 g/m2, unbleached	16.5%	A
52121160	Other woven fabrics of cotton, nesoi, weighing not more than 200 g/m2, unbleached	7.8%	D
52121210	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing not more than 200 g/m2, bleached	16.5%	A
52121260	Other woven fabrics of cotton, nesoi, weighing not more than 200 g/m2, bleached	7.8%	D
52121310	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing not more than 200 g/m2, dyed	16.5%	A
52121360	Other woven fabrics of cotton, nesoi, weighing not more than 200 g/m2, dyed	7.8%	D
52121410	Other woven fabrics of cotton, containing 36% or more of wool or fine hair, weighing not more than 200 g/m2, of yarns of different colors	16.5%	A
52121460	Other woven fabrics of cotton, nesoi, weighing not more than 200 g/m2, of yarns of different colors	7.8%	D
52121510	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing not more than 200 g/m2, printed	Free	K
52121560	Other woven fabrics of cotton, nesoi, weighing not more than 200 g/m2, printed	7.8%	D
52122110	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing more than 200 g/m2, unbleached	16.5%	A
52122160	Other woven fabrics of cotton, nesoi, weighing more than 200 g/m2, unbleached	7.8%	D
52122210	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing more than 200 g/m2, bleached	16.5%	A
52122260	Other woven fabrics of cotton, nesoi, weighing more than 200 g/m2, bleached	7.8%	D
52122310	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing more than 200 g/m2, dyed	16.5%	A
52122360	Other woven fabrics of cotton, nesoi, weighing more than 200 g/m2, dyed	7.8%	D
52122410	Other woven fabrics of cotton,containing 36% or more by weight of wool or fine hair,weighing more than 200 g/m2,of yarns of different colors	16.5%	A
52122460	Other woven fabrics of cotton, nesoi, weighing more than 200 g/m2, of yarns of different colors	7.8%	D
52122510	Other woven fabrics of cotton, containing 36% or more by weight of wool or fine hair, weighing more than 200 g/m2, printed	Free	K
52122560	Other woven fabrics of cotton, nesoi, weighing more than 200 g/m2, printed	Free	K
53011000	Flax, raw or retted	Free	K
53012100	Flax, broken or scutched	0.2 cents/kg	A
53012900	Flax, hackled or otherwise processed, except broken or scutched but not spun	3.8%	A
53013000	Flax tow and waste (including yarn waste and garnetted stock)	Free	K
53021000	True hemp, raw or retted	Free	K
53029000	True hemp, processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	Free	K

HTS 8	Description	Base Rate	Staging Category
53031000	Jute and other textile bast fibers (excluding flax, true hemp and ramie), raw or retted	Free	K
53039000	Jute and other textile bast fibers (excluding flax, true hemp and ramie), processed but not spun; tow and waste of these fibers	Free	K
53041000	Sisal and other textile fibers of genus Agave, raw	Free	K
53049000	Sisal and other textile fibers of genus Agave, processed but not spun; tow and waste of these fibers (incl. yarn waste and garnetted stock)	Free	K
53051100	Coconut (coir) fibers, raw	Free	K
53051900	Coconut (coir) fibers, processed but not spun; coconut tow, noils and waste (including yarn waste and garnetted stock)	Free	K
53052100	Abaca (Manila hemp or Musa textilis Nee) fibers, raw	Free	K
53052900	Abaca (Manila hemp or Musa textilis Nee) fibers, processed but not spun; abaca tow, noils and waste (incl. yarn waste and garnetted stock)	Free	K
53059000	Vegetable textile fibers nesoi, raw or processed but not spun; tow, noils & waste of these fibers (including yarn waste and garnetted stock)	Free	K
53061000	Flax yarn, single	Free	K
53062000	Flax yarn, multiple (folded) or cabled	Free	K
53071000	Yarn of jute or other textile bast fibers (excluding flax, true hemp, and ramie), single	Free	K
53072000	Yarn of jute or other textile bast fibers (excluding flax, true hemp, and ramie), multiple (folded) or cabled	Free	K
53081000	Coir yarn	Free	K
53082000	True hemp yarn	Free	K
53089010	Paper yarn	2.7%	A
53089090	Yarn of other vegetable textile fibers, nesoi	Free	K
53091100	Woven fabrics of flax, containing 85 percent or more by weight of flax, unbleached or bleached	Free	K
53091900	Woven fabrics of flax, containing 85 percent or more by weight of flax, other than unbleached or bleached	Free	K
53092120	Woven fabrics of flax, containing less than 85% by weight of flax, containing over 17% of wool or fine animal hair, unbleached or bleached	14.5%	A
53092130	Woven fabrics of flax, < 85% by wt of flax, unbleached or bleached, containing < 17% by wt of wool and containing cotton and manmade fibers	6.9%	A
53092140	Woven fabrics of flax, containing less than 85 percent by weight of flax, unbleached or bleached, nesoi	Free	K
53092920	Woven fabrics of flax, containing < 85% by wt of flax, contain over 17% by wt of wool or fine animal hair, other than unbleached or bleached	14.5%	A
53092930	Woven fabrics of flax, less than 85% by wt of flax, containing less than 17% by wt of wool and containing cotton and manmade fibers, nesoi	Free	K
53092940	Woven fabrics of flax, containing less than 85 percent by weight of flax, other than unbleached or bleached, nesoi	Free	K
53101000	Unbleached woven fabrics of jute or of other textile bast fibers of heading 5303	Free	K
53109000	Woven fabrics of jute or of other textile bast fibers of heading 5303, other than unbleached	Free	K
53110020	Woven fabrics of other vegetable textile fibers, containing more than 17% by weight of wool or fine animal hair	14.5%	A
53110030	Woven fabrics of other vegetable textile fibers, containing cotton and manmade fibers, nesoi	Free	K
53110040	Woven fabrics of other vegetable textile fibers, nesoi	Free	K
53110060	Woven fabrics of paper yarn	2.7%	A
54011000	Sewing thread of synthetic filaments, whether or not put up for retail sale	11.4%	G
54012000	Sewing thread of artificial filaments, whether or not put up for retail sale	11.4%	A
54021030	Single high tenacity yarn of nylon or polyamides, not put up for retail sale	8.8%	A
54021060	Multiple (folded) or cabled high tenacity yarn (except sewing thread) of nylon or other polyamides, not put up for retail sale	8%	A
54022030	Single high tenacity yarn of polyesters, not put up for retail sale	8.8%	G
54022060	Multiple (folded) or cabled high tenacity yarn (except sewing thread) of polyesters, not put up for retail sale	7.5%	G
54023130	Single textured yarn, of nylon or other polyamides, measuring not more than 500 decitex, not put up for retail sale	8.8%	A
54023160	Multiple or cabled textured yarn (except sewing thread), of polyamides, single yarn not more than 500 decitex, not put up for retail sale	8%	A
54023230	Single textured yarn, of nylon or other polyamides, measuring more than 500 decitex, not put up for retail sale	8%	G
54023260	Multiple or cabled textured yarn (except sewing thread), of polyamides, single yarn more than 500 decitex, not put up for retail sale	8%	G
54023330	Single textured yarn of polyesters, not put up for retail sale	8.8%	G
54023360	Multiple or cabled textured yarn (except sewing thread), of polyesters, not put up for retail sale	8%	G
54023930	Single textured yarn, nesoi, not put up for retail sale	8.8%	A
54023960	Multiple or cabled textured yarn (except sewing thread), nesoi, not put up for retail sale	8%	A
54024110	Synth filament yarn, for doll wigs, of colored multifil, untwisted/with twist < 5 turns/meter, of nylon or other polyamide, not retail sale	Free	K
54024190	Syn filament yarn (not for doll wigs), of colored multifil, untwisted/with twist < 5 turns/meter, of nylon or o/polyamides, not retail sale	8%	A
54024200	Yarn of polyesters, partially oriented, single, untwisted or with a twist not exceeding 50 turns/m, not put up for retail sale	8.8%	G
54024310	Single yarn, twist of 0-50 turns/m, wholly polyester, 75-80 decitex, 24 filaments, nesoi, not put up for retail sale	8%	G
54024390	Single yarn, twist of 0-50 turns/m, other than wholly of polyester, nesoi, not put up for retail sale	8%	G
54024910	Colored multifilament yarn to be used to make wigs for dolls, of modacrylic, untwisted or twisted, < 5 turns per meter, not for retail sale	Free	K

HTS 8	Description	Base Rate	Staging Category
54024990	Other yarns, monofil; multifil, untwisted or twisted > or = to 5, not exceeding 50 turns per meter of other synthetic, not for retail sale	8%	A
54025100	Nylon or other polyamide yarns, single, with a twist exceeding 50 turns/m, not put up for retail sale	8.8%	A
54025210	Single yarn, twist exceeding 50 turns/m, wholly polyester, 75-80 decitex, 24 filaments, nesoi, not put up for retail sale	8.8%	G
54025290	Single yarn, twist exceeding 50 turns/m, other than wholly of polyester, nesoi, not put up for retail sale	8.8%	G
54025900	Yarn of synthetic filaments nesoi, single, twist exceeding 50 turns/m, not put up for retail sale	8%	A
54026100	Nylon or other polyamide yarn, multiple (folded) or cabled, (except sewing thread), not put up for retail sale	7.5%	A
54026200	Polyester yarn, multiple (folded) or cabled, (except sewing thread), not put up for retail sale	7.5%	G
54026900	Yarn of synthetic filaments nesoi, multiple (folded) or cabled, (except sewing thread), not put up for retail sale	7.5%	A
54031030	Single high tenacity yarn of viscose rayon, not put up for retail sale	10%	A
54031060	Multiple (folded) or cabled high tenacity yarn of viscose rayon (except sewing thread), not put up for retail sale	9.1%	A
54032030	Single textured artificial filament yarn (other than sewing thread), not put up for retail sale	10%	A
54032060	Multiple (folded) or cabled textured artificial filament yarn (other than sewing thread), not put up for retail sale	9.1%	A
54033100	Single yarn of viscose rayon (not high ten. or sewing thread), untwisted or with a twist not over 120 turns/m, not put up for retail sale	10%	A
54033200	Single yarn of viscose rayon (not high ten. or sewing thread), with twist exceeding 120 turns/m, not put up for retail sale	10%	A
54033300	Single yarn of cellulose acetate (not high ten. or sewing thread), not put up for retail sale	8.8%	A
54033900	Artificial filament yarn nesoi, single, not put up for retail sale	8%	A
54034100	Viscose rayon yarn (except sewing thread), multiple (folded) or cabled, not put up for retail sale	9.1%	A
54034200	Yarn of cellulose acetate (except sewing thread) multiple (folded) or cabled, not put up for retail sale	8%	A
54034900	Artificial filament yarn (except sewing thread) nesoi, multiple (folded) or cabled, not put up for retail sale	7.5%	A
54041010	Racket strings of synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm	2.7%	A
54041040	Polypropylene monofilament of 67 decitex or more (not racket strings), and with no cross-sectional dim. > 1 mm, not over 254 mm in length	6.9%	A
54041080	Synthetic monofilament (exc. polypropylene), of 67 decitex or more and with no cross-sectional dimension > 1 mm, nesoi	6.9%	A
54049000	Strip and the like of synthetic textile materials of an apparent width not exceeding 5 mm	Free	K
54050030	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm	6.9%	A
54050060	Strip and the like of artificial textile materials of an apparent width not exceeding 5 mm	5.8%	A
54061000	Synthetic filament yarn (except sewing thread), put up for retail sale	7.5%	G
54062000	Artificial filament yarn (except sewing thread), put up for retail sale	7.5%	A
54071000	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	13.6%	G
54072000	Woven fabrics obtained from strip or the like of synthetic textile materials	Free	K
54073010	Woven fabrics specified in note 9 to section XI, of synthetic filament yarn, over 60 percent by weight of plastics	Free	K
54073090	Woven fabrics specified in note 9 to section XI, of synthetic filament yarn, nesoi	8%	D
54074100	Woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamides, unbleached or bleached	13.6%	G
54074200	Woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamides, dyed	14.9%	G
54074310	Woven fabrics, over 85% by wt fil. of nylon/other polyamides, of diff colored yarns, thread count over 69-142/cm warp, over 31-71/cm filling	12.2 cents/kg + 11.3%	D
54074320	Woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamides, of yarns of different colors, nesoi	8.5%	D
54074400	Woven fabrics, containing 85 percent or more by weight of filaments of nylon or other polyamides, printed	12%	D
54075100	Woven fabrics, containing 85 percent or more by weight of textured polyester filaments, unbleached or bleached	14.9%	G
54075205	Woven fabrics, over 85 percent textured polyester filaments, dyed, less than 77 cm in width, thread count 69-142/cm warp, 31-71/cm filling	18.9 cents/kg + 17.6%	D
54075220	Woven fabrics, over 85 percent textured polyester filaments, dyed, nesoi	14.9%	G
54075310	Woven fabrics, over 85% textured polyester filaments, of different colored yarns, thread count 69-142/cm warp and 31-71/cm filling	18.8 cents/kg + 17.4%	D
54075320	Woven fabrics, containing 85 percent or more by weight of textured polyester filaments, of yarns of different colors, nesoi	12%	G
54075400	Woven fabrics, containing 85 percent or more by weight of textured polyester filaments, printed	14.9%	G
54076111	Woven fab, dyed, 100% polyester, <77cm wide, >69-142 warp >31-71 filling, of non-tex singles yarn, 75-80dtx, 24 fil/yn, twist 900+ turns/m	19.4 cents/kg + 18%	A

HTS 8	Description	Base Rate	Staging Category
54076119	Woven fab,dyed,85%+ non-tex poly. fil., <77cm wide, >69-142 warp >31-71 filling (not 100%poly. sin.yarn, 75-80dtx, 24 fil/yn & 900+ turns/m)	19.4 cents/kg + 18%	A
54076121	Woven fab,yn diff colors,<77cm wide, >69-142 warp, >31-71 filling, 100% poly.non tex sin. yarn of 75-80 dtx., 24 fil/yn & twist 900+ turns/m	12.2 cents/kg + 11.3%	A
54076129	Woven fab,85%+ non-tex poly,yn diff colors,<77cm wide,>69-142 warp,>31-71 filling (not 100%poly sin yarn, 75-80dtx,24 fil/yn & 900+ turns/m)	12.2 cents/kg + 11.3%	G
54076191	Woven fab, 85%+ non-tex poly fil, wholly of polyester, of single yarns 75-80 decitex, 24 fil/yarn & a twist of 900 or more turns/m	14.9%	G
54076199	Woven fab, of 85%+ non-text. polyester filaments, nesoi (not wholly polyester single yarns, 75-80 dtx, 24 fil/yarn & twist 900+ turns/m)	14.9%	D
54076910	Woven fab, containing 85%+ by wt of polyester filaments nesoi, unbleached or bleached	14.9%	G
54076920	Woven fab, containing 85%+ by wt of polyester filaments nesoi, dyed	14.9%	G
54076930	Woven fab, cont. 85%+ by wt polyester filaments nesoi, thread count >69-142/cm in warp & >31-71/cm filling, of yarns of diff. colors	Free	K
54076940	Woven fab, containing 85%+ by wt polyester filaments nesoi, of yarns of different colors, nesoi	8.5%	G
54076990	Woven fab, containing 85%+ by wt polyester filaments nesoi, printed	14.9%	G
54077100	Woven fabrics, containing 85 percent or more by weight of synthetic filaments, unbleached or bleached	14.9%	G
54077200	Woven fabrics, containing 85 percent or more by weight of synthetic filaments, dyed	14.9%	G
54077310	Woven fabrics, cont. 85% or more syn. filaments by weight, thread count >69-142/cm warp and >31-71/cm filling, of different colored yarns	Free	K
54077320	Woven fabrics, containing 85% or more by weight of synthetic filaments, of yarns of different colors, nesoi	8.5%	D
54077400	Woven fabrics, containing 85 percent or more by weight of synthetic filaments, printed	14.9%	G
54078100	Woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, unbleached or bleached	14.9%	A
54078200	Woven fabrics, containing less than 85 percent by weight of synthetic filaments, mixed mainly or solely with cotton, dyed	14.9%	A
54078300	Woven fabrics, less than 85 percent by weight of synthetic filaments, mixed mainly or solely with cotton, of yarns of different colors	8.5%	A
54078400	Woven fabrics, containing less than 85 percent by weight of synthetic filaments, mixed mainly or solely with cotton, printed	14.9%	A
54079105	Woven fabrics of synthetic filament yarn nesoi, containing 36 percent or more by weight of wool or fine animal hair, unbleached or bleached	25%	A
54079110	Woven fabrics of synthetic filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, unbleached or bleached, nesoi	12%	A
54079120	Woven fabrics of synthetic filament yarn nesoi, unbleached or bleached, nesoi	14.9%	G
54079205	Woven fabrics of synthetic filament yarn nesoi, containing 36 percent or more by weight of wool or fine animal hair, dyed	25%	A
54079210	Woven fabrics of synthetic filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, cont. <36% wool/fine animal hair, dyed	12%	A
54079220	Woven fabrics of synthetic filament yarn nesoi, dyed, nesoi	14.9%	G
54079305	Woven fabrics of synthetic filament yarn nesoi, containing 36% or more by weight of wool or fine animal hair, of yarns of different colors	25%	A
54079310	Woven fabrics of synthetic filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, of yarns of different colors, nesoi	12%	A
54079315	Woven fabrics, cont. 85% or more of man-made filaments, thread count >69-142/cm warp and >31-71/cm filling, of different colored yarns	Free	K
54079320	Woven fabrics of synthetic filament yarn nesoi, of yarns of different colors, nesoi	12%	G
54079405	Woven fabrics of synthetic filament yarn nesoi, containing 36 percent or more by weight of wool or fine animal hair, printed	Free	K
54079410	Woven fabrics of synthetic filament yarn nesoi, mixed mainly/solely with wool/fine animal hair, contain < 36% wool/fine animal hair, printed	12%	A
54079420	Woven fabrics of synthetic filament yarn nesoi, printed, nesoi	14.9%	G
54081000	Woven fabrics obtained from high tenacity yarn, of viscose rayon	14.9%	A
54082100	Woven fabrics, containing 85 percent or more by weight of artificial filament or strip or the like, unbleached or bleached	14.9%	A
54082210	Woven fabric, 85%+ artificial filament or strip or the like, dyed, of cuprammonium rayon	14.9%	A
54082290	Woven fabric, 85%+ artificial filament or strip or the like, dyed, not of cuprammonium rayon, nesoi	14.9%	A
54082311	Woven fabric, 85%+ artificial filament/strip, of yarns of different colors,> 69-142 warp & > 31-71 filling yarns, of cupra/rayon, nesoi	Free	K
54082319	Woven fabric, 85%+ artificial filament/strip, of yarns of different colors,> 69-142 warp & > 31-71 filling yarns, not of cupra/rayon, nesoi	Free	K
54082321	Woven fabric, 85%+ artificial filament/strip, of yarns of different colors, not 69-142 warp & 31-71 filling yarns, of cupra/rayon, nesoi	12%	A
54082329	Woven fabric, 85%+ artificial filament/strip, of yarns of different colors, not 69-142 warp & 31-71 filling yarns, not of cupra/rayon, nesoi	12%	A
54082410	Woven fabric, 85%+ artificial filament/strip, printed, of cuprammonium rayon, nesoi	12%	A
54082490	Woven fabric, 85%+ artificial filament/strip, printed, not of cuprammonium rayon, nesoi	12%	A
54083105	Woven fabrics of artificial filament yarn nesoi, containing 36 percent or more by wt of wool or fine animal hair, unbleached or bleached	25%	A
54083110	Woven fabrics of artificial filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, unbleached or bleached, nesoi	12%	A

HTS 8	Description	Base Rate	Staging Category
54083120	Woven fabrics of artificial filament yarn nesoi, unbleached or bleached, nesoi	14.9%	A
54083205	Woven fabrics of artificial filament yarn nesoi, containing 36 percent or more by wt of wool or fine animal hair, dyed	19.7%	A
54083210	Woven fabrics of artificial filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, dyed, nesoi	12%	A
54083230	Woven fabrics of artificial filament yarn nesoi, dyed, 30 percent or more by wt of silk or silk waste, valued over $33/kg	6.9%	A
54083290	Woven fabrics of artificial filament yarn nesoi, dyed, nesoi	15%	A
54083305	Woven fabrics of artificial filament yarn nesoi, containing 36% or more by wt of wool or fine animal hair, of yarns of different colors	19.6%	A
54083310	Woven fabrics of artificial filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, of yarns of different colors, nesoi	12%	A
54083315	Woven fabrics cont. 85% or more mm filaments nesoi, thread count > 69-142/cm warp and > 31-71/cm filling, of different colored yarns	12.3 cents/kg + 11.4%	A
54083330	Woven fabrics of artificial filament yarn nesoi, of yarns of different colors, 30 percent or more of silk or silk waste, valued over $33/kg	6.9%	A
54083390	Woven fabrics of artificial filament yarn nesoi, of yarns of different colors, nesoi	12%	A
54083405	Woven fabrics of artificial filament yarn nesoi, containing 36 percent or more by weight of wool or fine animal hair, printed	Free	K
54083410	Woven fabrics of artificial filament yarn nesoi, mixed mainly or solely with wool or fine animal hair, printed, nesoi	12%	A
54083430	Woven fabrics of artificial filament yarn nesoi, printed, 30 percent or more by weight of silk or silk waste, valued over $33/kg	Free	K
54083490	Woven fabrics of artificial filament yarn nesoi, printed, nesoi	12%	A
55011000	Synthetic filament tow of nylon or other polyamides	7.5%	A
55012000	Synthetic filament tow of polyesters	7.5%	A
55013000	Synthetic filament tow of acrylic or modacrylic	7.5%	A
55019000	Synthetic filament tow, nesoi	7.5%	A
55020000	Artificial filament tow	7.5%	A
55031010	Synthetic staple fibers, n/carded, combed or otherwise processed for spinning, of nylon/other polyamides, cont 10% or more by wt of nylon 12	Free	K
55031090	Synthetic staple fibers, n/carded, combed or otherwise processed for spinning, of nylon or other polyamides, nesoi	4.3%	A
55032000	Synthetic staple fibers, not carded, combed or otherwise processed for spinning, of polyesters	4.3%	A
55033000	Synthetic (acrylic or modacrylic) staple fibers, not carded, combed or otherwise processed for spinning	4.3%	A
55034000	Synthetic staple fibers, not carded, combed or otherwise processed for spinning, of polypropylene	4.3%	A
55039010	Synthetic staple fibers, not carded, combed or otherwise processed for spinning, of vinyon	Free	K
55039090	Synthetic staple fibers, not carded, combed or otherwise processed for spinning, nesoi	4.3%	A
55041000	Artificial staple fibers, not carded, combed or otherwise processed for spinning, of viscose rayon	4.3%	A
55049000	Artificial staple fibers, not carded, combed or otherwise processed for spinning, other than of viscose rayon	4.3%	A
55051000	Waste (including noils, yarn waste and garnetted stock) of synthetic fibers	Free	K
55052000	Waste (including noils, yarn waste and garnetted stock) of artificial fibers	Free	K
55061000	Synthetic staple fibers, carded, combed or otherwise processed for spinning, of nylon or other polyamides	5%	A
55062000	Synthetic staple fibers, carded, combed or otherwise processed for spinning, of polyesters	5.7%	A
55063000	Synthetic (acrylic or modacrylic) staple fibers, carded, combed or otherwise processed for spinning	5%	A
55069000	Synthetic staple fibers, carded, combed or otherwise processed for spinning, nesoi	5%	A
55070000	Artificial staple fibers, carded, combed or otherwise processed for spinning	5%	A
55081000	Sewing thread of synthetic staple fibers, whether or not put up for retail sale	11.4%	D
55082000	Sewing thread of artificial staple fibers, whether or not put up for retail sale	11%	A
55091100	Yarn (other than sewing thread) containing 85% or more by weight of nylon/polyamide staple fibers, singles, not put up for retail sale	9.4%	A
55091200	Yarn (other than sewing thread) cont. 85% or more by weight of nylon/polyamide staple fibers, multiple or cabled, not put up for retail sale	10.6%	A
55092100	Yarn (other than sewing thread) containing 85% or more by weight of polyester staple fibers, singles, not put up for retail sale	9.7%	A
55092200	Yarn (other than sewing thread) cont. 85% or more by weight of polyester staple fibers, multiple or cabled, not put up for retail sale	10.6%	D
55093100	Yarn (not sewing thread) cont. 85% or more by weight of acrylic or modacrylic staple fibers, singles, not put up for retail sale	9%	A
55093200	Yarn (not sewing thread) cont. 85% or more by wt. of acrylic or modacrylic staple fibers,multiple or cabled,not put up for retail sale	10%	A
55094100	Yarn (other than sewing thread) containing 85% or more by weight of synthetic staple fibers nesoi, singles, not put up for retail sale	9%	A
55094200	Yarn (other than sewing thread) cont. 85% or more by weight of synthetic staple fibers nesoi, multiple or cabled, not put up for retail sale	7%	A
55095130	Yarn (not sewing thread) of polyester staple fibers mixed mainly/solely with artificial staple fibers, single, not put up for retail sale	9.7%	A
55095160	Yarn (not sewing thread) of polyester staple fibers mixed mainly/solely with artificial staple fibers, multiple, not put up for retail sale	10.6%	A
55095200	Yarn (other than sewing thread) of polyester staple fibers mixed mainly/solely with wool or fine animal hair, not put up for retail sale	12%	A

HTS 8	Description	Base Rate	Staging Category
55095300	Yarn (other than sewing thread) of polyester staple fibers mixed mainly or solely with cotton, not put up for retail sale	13.2%	A
55095900	Yarn (other than sewing thread) of polyester staple fibers nesoi, not put up for retail sale	13.2%	A
55096100	Yarn (other than sewing thread) of acrylic or modacrylic staple fibers mixed with wool or fine animal hair, not put up for retail sale	13.2%	A
55096200	Yarn (other than sewing thread) of acrylic or modacrylic staple fibers mixed mainly or solely with cotton, not put up for retail sale	12%	A
55096920	Yarn (not sew thread) of acrylic/modacrylic staple fibers mixed mainly/solely w/artificial staple fibers, singles, not for retail sale	9%	A
55096940	Yarn (not sewing thread) of acrylic/modacrylic staple fiber mixed mainly/solely w/artificial staple fiber,multiple or cabled,not retail sale	10%	A
55096960	Yarn (other than sewing thread) of acrylic or modacrylic staple fibers nesoi, not put up for retail sale	13.2%	A
55099100	Yarn (other than sewing thread) of synthetic staple fibers mixed mainly or solely with wool or fine animal hair, not put up for retail sale	12%	A
55099200	Yarn (other than sewing thread) of synthetic staple fibers mixed mainly or solely with cotton, not put up for retail sale	7.5%	A
55099920	Yarn (not sewing thread) of synthetic staple fibers nesoi, mixed mainly/solely w/artificial staple fibers, singles, not for retail sale	9%	A
55099940	Yarn (not sewing thread) of synthetic staple fibers nesoi, mixed mainly/solely w/artificial staple fibers, multiple, not for retail sale	10.6%	A
55099960	Yarn (other than sewing thread) of synthetic staple fibers nesoi, not put up for retail sale	13.2%	A
55101100	Yarn (other than sewing thread) containing 85% or more by weight of artificial staple fibers, singles, not put up for retail sale	9%	A
55101200	Yarn (other than sewing thread) cont. 85% or more by weight of artificial staple fibers, multiple or cabled, not put up for retail sale	10.6%	A
55102000	Yarn (other than sewing thread) of artificial staple fibers mixed mainly or solely with wool or fine animal hair, not put up for retail sale	10.2%	A
55103000	Yarn (other than sewing thread) of artificial staple fibers mixed mainly or solely with cotton, not put up for retail sale	7.5%	A
55109020	Yarn (other than sewing thread) of artificial staple fibers mixed mainly/solely with synthetic staple fibers, singles, not for retail sale	9%	A
55109040	Yarn (other than sewing thread) of artificial staple fibers mixed mainly/solely with synthetic staple fibers, multiple, not for retail sale	10.6%	A
55109060	Yarn (other than sewing thread) of artificial staple fibers nesoi, not put up for retail sale	13.2%	A
55111000	Yarn (other than sewing thread) of synthetic staple fibers, containing 85% or more by weight of such fibers, put up for retail sale	7.5%	A
55112000	Yarn (other than sewing thread) of synthetic staple fibers, containing less than 85% by weight of such fibers, put up for retail sale	7.5%	A
55113000	Yarn (other than sewing thread) of artificial staple fibers, put up for retail sale	7.5%	A
55121100	Woven fabrics containing 85% or more by weight of polyester staple fibers, unbleached or bleached	12%	A
55121900	Woven fabrics containing 85% or more by weight of polyester staple fibers, other than unbleached or bleached	13.6%	A
55122100	Woven fabrics containing 85% or more by weight of acrylic or modacrylic staple fibers, unbleached or bleached	12%	A
55122900	Woven fabrics containing 85% or more by weight of acrylic or modacrylic staple fibers, other than unbleached or bleached	12%	A
55129100	Woven fabrics, containing 85% or more by weight of synthetic fibers nesoi, unbleached or bleached	14.9%	A
55129900	Woven fabrics, containing 85% or more by weight of synthetic fibers nesoi, other than unbleached or bleached	12%	A
55131100	Woven fabric of poly staple fiber,< 85% wt poly staple fibers,mixed mainly/solely w/cotton,wt n/o 170 g/m2,plain weave,unbleached/bleached	14.9%	A
55131200	Woven 3-or 4-thread twill fabric of poly staple fib,< 85% poly staple fiber,mixed mainly/solely w/cotton,wt n/o 170 g/m2,unbleached/bleached	14.9%	A
55131300	Woven fabrics of polyester staple fibers,< 85% polyester staple fibers, mixed mainly/solely w/cotton,n/o 170 g/m2,unbleached/bleached, nesoi	14.9%	A
55131900	Woven fabrics of synthetic staple fibers nesoi, < 85% by weight of such fibers, mixed with cotton, n/o 170g/m2, unbleached or bleached	14.9%	A
55132100	Woven fabrics of polyester staple fibers, < 85% polyester staple fibers, mixed mainly/solely w/cotton, not over 170 g/m2, plain weave, dyed	14.9%	A
55132200	Woven 3- or 4-thread twill fabric of poly staple fib, < 85% polyester staple fibers, mixed mainly/solely w/cotton, n/o 170 g/m2, dyed	14.9%	A
55132300	Woven fabrics of polyester staple fibers, < 85% by wt polyester staple fibers, mixed mainly/solely w/cotton, not over 170 g/m2, dyed, nesoi	14.9%	A
55132900	Woven fabrics of synthetic staple fibers nesoi, < 85% by wt of such fibers, mixed mainly/solely w/cotton, weighing n/o 170g/m2, dyed, nesoi	14.9%	A
55133100	Woven fabrics of poly staple fib,< 85% polyester staple fibers,mixed mainly/solely w/cotton,n/o 170 g/m2,plain weave,of yarns of dif. colors	14.9%	A
55133200	Woven 3-or 4-thread twill fabric of poly stple fib,< 85% poly stple fibers,mixed mainly/solely w/cotton,n/o 170 g/m2,of yarns of dif. colors	14.9%	A
55133300	Woven fabrics of poly staple fib, < 85% by wt polyester staple fibers,mixed mainly/solely w/cotton, wt n/o 170 g/m2, of yarns of dif. colors	14.9%	A
55133900	Woven fabrics of synthetic staple fibers nesoi,< 85% by wt of such fibers, mixed mainly/solely w/cotton, n/o 170g/m2, of dif. colored yarns	14.9%	A
55134100	Printed plain weave fabrics of poly staple fib,< 85% by weight polyester staple fibers, mixed mainly/solely with cotton, n/o 170g/m2	14.9%	A
55134200	Printed 3-or 4-thread twill fabric of poly staple fib,incl cross twill,< 85% wt poly staple fibers,mixed mainly/solely w/cotton,n/o 170g/m2	13.6%	A
55134300	Printed woven fabrics of polyester staple fibers, < 85% by wt polyester staple fibers, mixed mainly/solely with cotton, weighing n/o 170g/m2	14.9%	A

HTS 8	Description	Base Rate	Staging Category
55134900	Printed woven fabrics of synthetic staple fibers nesoi, < 85% by weight of such fibers, mixed mainly or solely with cotton, n/o 170g/m2	8.5%	A
55141100	Plain weave fabrics of poly staple fiber,< 85% wt polyester staple fibers, mixed mainly/solely w/cotton, wt ov 170 g/m2, unbleached/bleached	14.9%	A
55141200	Wov 3-or 4-thread twill fabric of poly staple fib,< 85% polyester staple fiber,mixed mainly/solely w/cotton,ov 170 g/m2,unbleached/bleached	14.9%	A
55141300	Woven fabric of poly staple fiber, < 85% wt polyester staple fibers, mixed mainly/solely w/cotton, over 170 g/m2, unbleached/bleached, nesoi	14.9%	A
55141900	Unbleached or bleached woven fabric of synthetic staple fibers nesoi, < 85% by wt of such fibers, mixed mainly/solely w/cotton, over 170g/m2	8.5%	A
55142100	Plain weave fabrics of polyester staple fiber, < 85% by wt polyester staple fibers, mixed mainly/solely with cotton, over 170 g/m2, dyed	14.9%	A
55142200	Wov 3-or 4-thread twill fabric of poly staple fib,incl cross twill,< 85% poly staple fibers,mixed mainly/solely w/cotton,ov 170 g/m2, dyed	14.9%	A
55142300	Woven fabrics of polyester staple fib, < 85% by wt polyester staple fibers, mixed mainly/solely w/cotton, over 170 g/m2, dyed, nesoi	14.9%	A
55142900	Dyed woven fabrics of synthetic staple fibers nesoi, < 85% by weight of such fibers, mixed mainly or solely with cotton, over 170g/m2	12%	A
55143100	Plain weave fabrics of poly staple fiber, < 85% polyester staple fibers, mixed mainly/solely with cotton,ov 170 g/m2,of yarns of dif. colors	14.9%	A
55143200	Woven 3-or 4-thread twill fabric of poly staple fib,< 85% poly staple fibers,mixed mainly/solely w/cotton,ov 170 g/m2,of yarn of dif. colors	14.9%	A
55143300	Woven fabrics of poly staple fiber,< 85% polyester staple fibers,mixed mainly/solely w/cotton,ov 170 g/m2,of yarns of different colors,nesoi	12%	A
55143900	Woven fabrics of synthetic staple fibers nesoi, < 85% by wt of such fibers, mixed mainly/solely w/cotton, ov 170g/m2, of dif. colored yarns	Free	K
55144100	Printed plain weave fabrics of polyester staple fiber, < 85% by wt polyester staple fibers, mixed mainly or solely with cotton, over 170g/m2	14.9%	A
55144200	Printed 3-or 4-thread twill fab of poly staple fib,incl cross twill,< 85% by wt poly staple fibers, mixed mainly/solely w/cotton,ov 170g/m	14.9%	A
55144300	Printed woven fabrics of polyester staple fiber, < 85% by wt polyester staple fibers, mixed mainly/solely with cotton, over 170g/m2, nesoi	Free	K
55144900	Printed woven fabrics of synthetic staple fibers nesoi, < 85% by weight of such fibers, mixed mainly or solely with cotton, over 170g/m2	8.5%	A
55151100	Woven fabrics of polyester staple fibers, mixed mainly or solely with viscose rayon staple fibers, nesoi	14.9%	A
55151200	Woven fabrics of polyester staple fibers, mixed mainly or solely with man-made filaments, nesoi	12%	A
55151305	Woven fabrics of polyester staple fibers, containing 36 percent or more by weight of wool or fine animal hair, nesoi	25%	A
55151310	Woven fabrics of polyester staple fibers, mixed mainly or solely with wool or fine animal hair, nesoi	12%	A
55151900	Woven fabrics of polyester staple fibers, nesoi	12%	A
55152100	Woven fabrics of acrylic or modacrylic staple fibers, mixed mainly or solely with man-made filaments, nesoi	Free	K
55152205	Woven fabrics of acrylic or modacrylic staple fibers, containing 36% or more by weight of wool or fine animal hair, nesoi	20.1%	A
55152210	Woven fabrics of acrylic or modacrylic staple fibers, mixed mainly or solely with wool or fine animal hair, nesoi	12%	A
55152900	Woven fabrics of acrylic or modacrylic staple fibers, nesoi	Free	K
55159100	Woven fabrics of synthetic staple fibers (not polyester/acrylic or modacrylic staple fiber) mixed mainly/solely w/man-made filaments, nesoi	12%	A
55159205	Woven fabrics of synthetic staple fibers (not polyester/acrylic or modacrylic staple fiber) contain 36% or more wool/fine animal hair, nesoi	25%	A
55159210	Woven fabrics of synthetic staple fibers (not polyester/acrylic/modacrylic staple fiber) mixed mainly/solely w/wool/fine animal hair,nesoi	12%	A
55159900	Woven fabrics of synthetic staple fibers (not of polyester, acrylic or modacrylic staple fibers), nesoi	8.5%	A
55161100	Woven fabrics of artificial staple fibers, containing 85% or more by weight of such fibers, unbleached or bleached	14.9%	A
55161200	Woven fabrics of artificial staple fibers, containing 85% or more by weight of such fibers, dyed	14.9%	A
55161300	Woven fabrics of artificial staple fibers, containing 85% or more by weight of such fibers, of yarns of different colors	14.9%	A
55161400	Woven fabrics of artificial staple fibers, containing 85% or more by weight of such fibers, printed	10%	A
55162100	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers, mixed mainly/solely with man-made filaments, unbleached/bleached	14.9%	A
55162200	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers, mixed mainly/solely with man-made filaments, dyed	14.9%	A
55162300	Woven fabrics of artificial staple fibers, < 85% by wt of such fibers, mixed mainly/solely w/man-made filaments, of different colored yarns	8.5%	A
55162400	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers, mixed mainly or solely with man-made filaments, printed	14.9%	A
55163105	Woven fabrics of artificial staple fibers, < 85% of such fibers, containing 36% or more of wool or fine animal hair,unbleached or bleached	19.8%	A
55163110	Woven fabrics of artificial staple fibers, < 85% of such fibers, mixed mainly/solely w/wool or fine animal hair, unbleached/bleached, nesoi	12%	A
55163205	Woven fabrics of artificial staple fibers, < 85% of such fibers, containing 36% or more of wool or fine animal hair, dyed	25%	A
55163210	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers, mixed mainly/solely with wool or fine animal hair, dyed, nesoi	12%	A
55163305	Woven fabrics of artificial staple fibers, < 85% such fibers, containing 36% or more of wool or fine animal hair, of different colored yarns	25%	A
55163310	Woven fabrics of artificial staple fibers, < 85% of such fiber, mixed mainly/solely w/wool or fine animal hair, of dif. colored yarns, nesoi	12%	A

HTS 8	Description	Base Rate	Staging Category
55163405	Woven fabrics of artificial staple fibers, < 85% of such fibers, containing 36% or more of wool or fine animal hair, printed	19.7%	A
55163410	Woven fabrics of artificial staple fibers, < 85% of such fibers, mixed mainly or solely with wool or fine animal hair, printed, nesoi	12%	A
55164100	Woven fabrics of artificial staple fibers, < 85% by weight of such fibers, mixed mainly or solely with cotton, unbleached or bleached	14.9%	A
55164200	Woven fabrics of artificial staple fibers, less than 85% by weight of such fibers, mixed mainly or solely with cotton, dyed	12%	A
55164300	Woven fabrics of artificial staple fibers, < 85% by wt. of such fibers, mixed mainly or solely with cotton, of yarns of different colors	Free	K
55164400	Woven fabrics of artificial staple fibers, less than 85% by weight of such fibers, mixed mainly or solely with cotton, printed	8.5%	A
55169100	Woven fabrics of artificial staple fibers nesoi, unbleached or bleached, nesoi	12%	A
55169200	Woven fabrics of artificial staple fibers nesoi, dyed, nesoi	12%	A
55169300	Woven fabrics of artificial staple fibers nesoi, of yarns of different colors, nesoi	8.5%	A
55169400	Woven fabrics of artificial staple fibers nesoi, printed, nesoi	12%	A
56011010	Sanitary towels and tampons, diapers and diaper liners for babies and similar sanitary articles, of wadding of cotton	3.6%	A
56011020	Sanitary towels and tampons, diapers and diaper liners for babies & similar sanitary articles, of wadding of other textile materials, nesoi	6.3%	A
56012100	Wadding of cotton and other articles of cotton wadding nesoi	3.6%	A
56012200	Wadding of man-made fibers and other articles of such wadding nesoi	6.3%	A
56012900	Wadding of textile materials (excluding cotton and man-made fibers) and articles thereof, nesoi	4%	A
56013000	Textile flock, not exceeding 5 mm in length, and textile dust and mill neps	Free	K
56021010	Laminated fabrics of needleloom felt or stitch-bonded fiber fabrics	12%	A
56021090	Needleloom felt and stitch-bonded fabrics, whether or not impregnated, coated or covered, nesoi	10.6%	A
56022100	Felt, excluding needleloom felt and stitch-bonded fiber fabrics, not impregnated, coated, covered or laminated, of wool or fine animal hair	49.5 cents/kg + 7.5%	A
56022900	Felt, excluding needleloom felt and stitch-bonded fiber fabrics, not impregnated, coated, covered or laminated, of textile materials nesoi	6.3%	A
56029030	Laminated fabrics of felt, nesoi	Free	K
56029060	Felt, impregnated, coated or covered, of man-made fibers, nesoi	6.3%	A
56029090	Felt, impregnated, coated or covered, nesoi	52.9 cents/kg + 8%	A
56031100	Nonwovens, of man-made filaments, weighing not >25 g/square m, whether or not impregnated, coated, covered or laminated	Free	K
56031200	Nonwovens, of man-made filaments, weighing >25 but not >70 g/square m, whether or not impregnated, coated, covered or laminated	Free	K
56031300	Nonwovens, of man-made filaments, weighing >70 but not >150 g/square m, whether or not impregnated, coated, covered or laminated	Free	K
56031430	Laminated nonwoven fabs, of man-made filaments, weighing >150 g/square m	Free	K
56031490	Nonwovens (except laminated), of man-made filaments, weighing >150 g/square m, whether or not impregnated, coated, or covered	Free	K
56039100	Nonwovens (not of man-made filaments), weighing not >25 g/square m, whether or not impregnated, coated, covered or laminated	Free	K
56039200	Nonwovens (not of man-made filaments), weighing >25 but not >70 g/square m, whether or not impregnated, coated, covered or laminated	Free	K
56039300	Nonwovens (not of man-made filaments), weighing >70 but not >150 g/square m, whether or not impregnated, coated, covered or laminated	Free	K
56039410	Nonwoven floor covering underlays (not of man-made filaments), weighing >150 g/square m, whether or not impreg, coated, cov or laminated	Free	K
56039430	Laminated nonwovens nesoi (not of man-made filaments), weighing >150 g/square m	Free	K
56039490	Nonwovens nesoi (not of man-made filaments), weighing >150 g/square m, whether or not impregnated, coated, covered but not laminated	Free	K
56041000	Rubber thread and cord, textile covered	6.3%	A
56042000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	8.8%	A
56049000	Textile yarn and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics, nesoi	5%	A
56050010	Metal coated or metal laminated man-made monofilament or strip or the like, ungimped & untwisted or w/twist of less than 5 turns per meter	7.5%	A
56050090	Metalized textile yarn nesoi, of man-made monofilament or strip or the like, other than ungimped or w/twist of < 5 turns per meter	13.2%	A
56060000	Gimped yarn, and strip and the like of man-made monofilament; chenille yarn; loop wale-yarn	8%	G
56071000	Twine, cordage, rope and cables, of jute or other textile bast fibers (excluding flax, true hemp and ramie)	Free	K
56072100	Binder or baler twine, of sisal or other textile fibers of genus Agave	Free	K
56072900	Twine (except binder or baler twine), cordage, rope and cables of sisal or other textile fibers of genus Agave	3.6%	A
56074110	Binder or baler twine of wide nonfibrillated strip, of polyethylene or polypropylene	2.7%	A
56074130	Binder or baler twine, of polyethylene or polypropylene, nesoi	4%	A
56074910	Twine (other than binder or baler twine), cordage, rope and cables of wide nonfibrillated strip, of polyethylene or polypropylene	2.7%	A
56074915	Twine (ex binder/baler twine), cordage, rope and cables, of polyethylene or polypropylene, not braided or plaited, less than 4.8 mm in diam	7%	A
56074925	Twine (except binder or baler twine), cordage, rope and cables, of polyethylene or polypropylene, not braided or plaited, nesoi	9.8 cents/kg + 5.3%	A

HTS 8	Description	Base Rate	Staging Category
56074930	Twine (except binder or baler twine), cordage, rope and cables, of polyethylene or polypropylene, nesoi	3.6%	A
56075025	3- or 4-ply multicolor twine of synthetic fibers nesoi at least 10% cotton, having "S" twist, < 3.5 mm diameter, not braided or plaited	7%	A
56075035	Twine nesoi, cordage, rope and cables of synthetic fibers, other than of polyethylene or polypropylene, not braided or plaited	19.9 cents/kg + 10.8%	A
56075040	Twine, cordage, rope and cables of synthetic fibers, other than of polyethylene or polypropylene, nesoi	3.6%	A
56079010	Twine, cordage, rope and cables, of coir	Free	K
56079025	Twine, cordage, rope and cables of abaca or other hard (leaf) fibers, of stranded construction measuring 1.88 cm or over in diameter	Free	K
56079035	Twine, cordage, rope & cables of abaca or other hard (leaf) fibers, other than stranded construction or stranded n/o 1.88 cm in diameter	3.4%	A
56079090	Twine, cordage, rope and cables, of materials nesoi	6.3%	A
56081100	Made-up fishing nets, of man-made textile materials	8%	A
56081910	Fish netting (other than made-up fishing nets) of man-made textile materials	8.5%	A
56081920	Knotted netting of twine, cordage or rope (excluding fish netting or made-up fishing nets) of man-made textile materials	5%	A
56089010	Fish netting and fishing nets, of textile materials other than man-made materials	8%	A
56089023	Hammocks, of cotton	14.1%	A
56089027	Netting or nets, of cotton, other than hammocks or netting or nets for fishing	14.1%	A
56089030	Knotted netting of twine, cordage or rope or other made-up nets (not fish netting and nets) of textile materials (not cotton/manmade mat.)	5%	A
56090010	Articles of yarn, strip, twine, cordage, rope or cables nesoi, of cotton	2.9%	A
56090020	Articles of yarn, strip, twine, cordage, rope or cables nesoi, of vegetable fibers except cotton	Free	K
56090030	Articles of yarn, strip, twine, cordage, rope or cables nesoi, of man-made fibers	4.5%	A
56090040	Articles of yarn, strip or the like of man-made monofilaments, twine, cordage, rope or cables, nesoi	3.9%	A
57011013	Carpet & other textile floor covering,hand-knotted/hand-inserted,w/ov 50% wt pile of fine animal hair,foregoing cert. hand-loomed & folklore	Free	K
57011016	Carpets & other textile floor coverings, hand-knotted or hand-inserted, w/ov 50% by weight of the pile of fine animal hair, nesoi	Free	K
57011040	Carpets and other textile floor coverings, of wool or fine animal hair, hand-hooked (tufts were inserted and knotted by hand or hand tool)	Free	K
57011090	Carpets and other textile floor coverings, of wool or fine animal hair, not hand-hooked, not hand knotted during weaving	4.5%	A
57019010	Carpet and oth textile floor covering, knotted,of text. materials (not wool/hair) nesoi, pile inserted & knotted during weaving or knitting	Free	K
57019020	Carpet & oth textile floor covering, knotted, of text materials (not wool/hair) nesoi,not w/pile inserted & knotted during weaving/knitting	Free	K
57021010	Certified hand-loomed and folklore products being "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	Free	K
57021090	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs, other than certified hand-loomed and folklore products	Free	K
57022010	Floor coverings of coconut fibers (coir), woven, not tufted or flocked, with pile	Free	K
57022020	Floor coverings of coconut fibers (coir), woven, not tufted or flocked, other than with pile	Free	K
57023110	Wilton, velvet and like floor coverings of pile construction, woven, not tufted or flocked, not made up, of wool or fine animal hair	8%	A
57023120	Carpets and other textile floor coverings of pile construction, woven, not tufted or flocked, not made up, of wool/fine animal hair, nesoi	4%	A
57023210	Wilton, velvet and like floor coverings of pile construction, woven, not tufted or flocked, not made up, of man-made textile materials	8%	A
57023220	Carpets & other textile floor coverings of pile construction, woven,not tufted or flocked, not made up, of man-made textile materials, nesoi	7%	A
57023910	Carpets and other textile floor coverings of pile construction, woven, not tufted or flocked, not made up, of jute	Free	K
57023920	Carpets and other textile floor coverings of pile construction, woven, not tufted or flocked, not made up, of other textile materials nesoi	3.6%	A
57024110	Wilton, velvet and like floor coverings of pile construction, woven, not tufted or flocked, made up, of wool or fine animal hair	Free	K
57024120	Carpets and other textile floor coverings of pile construction, woven, not tufted or flocked, made up, of wool or fine animal hair, nesoi	Free	K
57024210	Wilton, velvet and like floor coverings of pile construction, woven, not tufted or flocked, made up, of man-made textile materials	Free	K
57024220	Carpets and other textile floor coverings, of pile construction, woven, not tufted or flocked, made up, of man-made textile materials, nesoi	Free	K
57024910	Carpets not other textile floor coverings of pile construction, woven, not tufted or flocked, made up, of cotton	Free	K
57024915	Carpets and other textile floor coverings of pile construction, woven, not tufted or flocked, made up, of jute	Free	K
57024920	Carpets & other textile floor coverings of pile construction, woven, not tufted or flocked, made up, of other textile materials nesoi	4%	A
57025120	Carpets & other textile floor coverings, not of pile construction, woven but not on a power-driven loom,not made up,of wool/fine animal hair	4.3%	A
57025140	Carpets & other textile floor coverings, not of pile construction, woven, not made up, of wool or fine animal hair, nesoi	6.3%	A
57025200	Carpets & other textile floor coverings, not of pile construction, woven, not made up, of man-made textile materials	4.7%	A

HTS 8	Description	Base Rate	Staging Category
57025910	Carpets & other textile floor coverings, not of pile construction, woven, not made up, of cotton	6.8%	A
57025920	Carpets & other textile floor coverings, not of pile construction, woven, not made up, of other textile materials nesoi	2.7%	A
57029120	Certified hand-loomed & folklore floor covering, woven not on power-driven loom,not of pile construction,made up,of wool or fine animal hair	Free	K
57029130	Floor coverings,not of pile construction,woven not on power-driven loom, made up, of wool or fine animal hair,nesi	4.3%	A
57029140	Carpets & other textile floor coverings, not of pile construction, woven nesoi, made up, of wool or fine animal hair, nesoi	3.6%	A
57029210	Hand-loomed carpet & other textile floor coverings, not of pile construction, woven, made up, of man-made textile materials,nesi	2.7%	A
57029290	Carpet & other textile floor coverings, not of pile construction, woven, made up, of man-made textile materials,nesi	2.7%	A
57029905	Hand-loomed carpets and other textile floor coverings, not of pile construction, woven, made up, of cotton	6.8%	A
57029915	Carpets and other textile floor coverings, not of pile construction, woven, made up, of cotton, nesoi	6.8%	A
57029920	Carpets & other textile floor coverings, not of pile construction, woven, made up, of other textile materials nesoi	2.7%	A
57031020	Hand-hooked carpets and other textile floor coverings, tufted, whether or not made up, of wool or fine animal hair	6%	A
57031080	Carpets and other textile floor coverings, tufted, whether or not made up, of wool or fine animal hair, nesoi	6%	A
57032010	Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other polyamides, hand-hooked	5.8%	A
57032020	Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other polyamides, nesoi	6.7%	A
57033020	Hand-hookded carpets & other textile floor coverings, tufted, whether or not made up, of man-made materials (not nylon/other polyamides)	6%	A
57033080	Carpets & other textile floor coverings, tufted, whether or not made up, of man-made textile materials (not nylon/other polyamides), nesoi	6%	A
57039000	Carpets and other textile floor coverings, tufted, whether or not made up, of other textile materials nesoi	3.8%	A
57041000	Carpet tiles of felt, not tufted or flocked, whether or not made up, having a maximum surface area of 0.3 m2	4.7%	A
57049000	Carpets and other textile floor coverings (excluding certain felt carpet tiles) of felt, not tufted or flocked, whether or not made up	Free	K
57050010	Carpets and other textile floor coverings, whether or not made up, of coir, nesoi	Free	K
57050020	Carpets and other textile floor coverings, whether or not made up, nesoi	3.3%	A
58011000	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806, of wool or fine animal hair	Free	K
58012100	Uncut weft pile fabrics of cotton, other than fabrics of heading 5802 or 5806	20.2%	A
58012210	Cut corduroy woven pile fabrics of cotton, greater than 7.5 wales per cm, other than fabrics of heading 5802 or 5806	10%	A
58012290	Cut corduroy woven pile fabrics of cotton, less than 7.5 wales per cm, other than fabrics of heading 5802 or 5806	20.2%	A
58012300	Weft pile fabrics, cut, of cotton, other than fabrics of heading 5802 or 5806, nesoi	10%	A
58012400	Warp pile fabrics, epingle (uncut), of cotton, other than fabrics of heading 5802 or 5806	10.5%	A
58012500	Warp pile fabrics, cut, of cotton, other than fabrics of heading 5802 or 5806	18.5%	A
58012600	Chenille fabrics of cotton, other than fabrics of heading 5802 or 5806	Free	K
58013100	Uncut weft pile fabrics of man-made fibers, other than fabrics of heading 5802 or 5806	17.2%	A
58013200	Cut corduroy of man-made fibers, other than fabrics of heading 5802 or 5806	14%	A
58013300	Weft pile fabrics of man-made fibers, cut, other than fabrics of heading 5802 or 5806, nesoi	9.8%	A
58013400	Warp pile fabrics, epingle (uncut), of man-made fibers, other than fabrics of heading 5802 or 5806	14%	A
58013500	Warp pile fabrics, cut, of man-made fibers, other than fabrics of heading 5802 or 5806	17.2%	A
58013600	Chenille fabrics of man-made fibers, other than fabrics of heading 5802 or 5806	9.8%	A
58019010	Woven pile fabrics and chenille fabrics of vegetabie fibers except cotton, other than fabrics of heading 5802 or 5806	3.7%	A
58019020	Woven pile fabrics and chenille fabrics of textile materials nesoi, other than fabrics of heading 5802 or 5806	2.7%	A
58021100	Terry toweling and similar woven terry fabrics (other than narrow fabrics of heading 5806) of cotton, unbleached	9.8%	A
58021900	Terry toweling and similar woven terry fabrics (other than narrow fabrics of heading 5806) of cotton, other than unbleached	9.4%	A
58022000	Terry toweling and similar woven terry fabrics (other than narrow fabrics of heading 5806) of textile materials other than cotton	14%	A
58023000	Tufted textile fabrics, other than products of heading 5703	6.2%	A
58031000	Gauze (other than narrow fabrics of heading 5806) of cotton	Free	K
58039011	Gauze (other than narrow fabrics of heading 5806) tapestry and upholstery fabrics, of wool or fine animal hair, weighing not over 140 g/m2	7%	A
58039012	Gauze (not narrow fabrics of heading 5806), except tapestry and upholstery fabrics, of wool or fine animal hair, weighing n/o 140 g/m2	16.5%	A
58039020	Gauze (other than narrow fabrics of heading 5806) of vegetable fibers except cotton	Free	K
58039030	Gauze (other than narrow fabrics of heading 5806) of man-made fibers	Free	K

HTS 8	Description	Base Rate	Staging Category
58039040	Gauze (other than narrow fabrics of heading 5806) of other textile materials nesoi	Free	K
58041010	Tulles and other net fabrics (not including woven, knitted or crocheted fabrics) of cotton or man-made fibers	6%	A
58041090	Tulles and other net fabrics (not including woven, knitted or crocheted fabrics) of textile fibers except cotton or man-made	Free	K
58042100	Mechanically made lace, in the piece, in strips or in motifs (not fabric of heading 6002), of man-made fibers	12%	A
58042910	Mechanically made lace, in the piece, in strips or in motifs (not fabric of heading 6002), of cotton	8%	A
58042990	Mechanically made lace, in the piece, in strips or in motifs (not fabric of heading 6002), of textile materials (not cotton or mm fibers)	5%	A
58043000	Hand-made lace, in the piece, in strips or in motifs (other than fabrics of heading 6002)	13.2%	A
58050010	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, used only as wall hangings, valued over $215/m2	Free	K
58050020	Certified hand-loomed and folklore hand-woven tapestries nesoi and needle-worked tapestries, of wool or fine animal hair	Free	K
58050025	Hand-woven tapestries nesoi and needle-worked tapestries, of wool or fine animal hair	Free	K
58050030	Hand-woven tapestries nesoi and needle-worked tapestries, of cotton	Free	K
58050040	Hand-woven tapestries nesoi and needle-worked tapestries, other than of cotton, wool or fine animal hair	Free	K
58061010	Narrow woven pile fabrics (including terry toweling and the like) and chenille fabrics (other than goods of heading 5807) of cotton	7.8%	A
58061024	Narrow woven pile fastener fabric tapes (other than goods of heading 5807) of man-made fibers	7%	D
58061028	Narrow woven pile fabrics, incl terry toweling/chenille fabric (excl fastener fabric tape)) (other than goods of heading 5807) of m-m fibers	8.4%	A
58061030	Narrow woven pile fabrics (including terry toweling/the like) & chenille fabrics, except of cotton or of m-m fibers (not goods of head 5807)	3.8%	A
58062000	Narrow woven fabrics (not goods of heading 5807), not pile, containing by weight 5 percent or more of elastomeric yarn or rubber thread	7%	G
58063100	Narrow woven fabrics (other than goods of heading 5807), not pile, not cont by wt 5% or more of elastomeric yarn or rubber, of cotton, nesoi	8.8%	D
58063210	Woven ribbons of man-made fibers, not pile, not cont by wt 5% or more of elastomeric yarn or rubber	6%	D
58063220	Narrow woven fabrics (other than ribbons), not pile, of man-made fibers, not cont by wt 5% or more of elastomeric yarn or rubber	6.2%	D
58063910	Narrow woven fabrics (not goods of heading 5807), not pile, of wool/fine animal hair, not cont by wt 5% or more elastomeric yarn or rubber	6.6%	A
58063920	Narrow woven fabric (not good of heading 5807), not pile, of vegetable fibers except cotton, not cont by wt 5% or more elastomer yarn/rubber	4.9%	A
58063930	Narrow woven fabrics (not goods of heading 5807), not pile, of textile materials nesoi, not cont by wt 5% or more elastomeric yarn or rubber	Free	K
58064000	Narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	8%	A
58071005	Labels, in the piece, in strips or cut to shape or size, woven, not embroidered, of cotton or man-made fibers	7.9%	A
58071015	Labels, in the piece, in strips or cut to shape or size, woven, not embroidered, of textile materials other than cotton or man-made fibers	4.5%	A
58071020	Woven badges and similar articles of textile materials (except labels), in the piece, in strips or cut to shape or size, not embroidered	3.3%	A
58079005	Labels, in the piece, in strips or cut to shape or size, nonwoven, not embroidered, of cotton or man-made fibers	7.9%	A
58079015	Labels, in the piece, in strips or cut to shape or size, nonwoven, not embroidered, of textile materials other than cotton or man-made fiber	4.5%	A
58079020	Badges & similar articles (except labels) of textile materials, not woven, not embroidered, in the piece, in strips or cut to shape or size	3.3%	A
58081010	Braids, in the piece, of abaca or ramie, suitable for making or ornamenting headwear	Free	K
58081040	Braids in the piece, suitable for making or ornamenting headwear, of cotton or man-made fibers	3.2%	A
58081050	Braids in the piece, suitable for making or ornamenting headwear, of textile materials other than cotton or man-made fibers	Free	K
58081070	Braids in the piece,-not suitable for making or ornamenting headwear, of cotton or man-made fibers	7.4%	A
58081090	Braids in the piece, not suitable for making or ornamenting headwear, of textile materials other than cotton or man-made fibers	4.2%	A
58089000	Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	3.9%	A
58090000	Woven fabrics of metal thread & woven fabrics of metallized yarn of heading 5605, used in apparel, as furnishing fabrics or the like, nesoi	14.9%	A
58101000	Embroidery in the piece, in strips or in motifs, without visible ground	14.1%	A
58109100	Embroidery of cotton, in the piece, in strips or in motifs, other than without visible ground	See additional U.S. note 1	A
58109210	Badges, emblems, and motifs of man-made fibers, embroidered, in the piece or in strips, other than without visible ground	See additional U.S. note 2	A
58109290	Embroidery in the piece or in strips (excluding badges, emblems and motifs), of man-made fibers, other than without visible ground	See additional U.S. note 3	A
58109910	Embroidery in the piece, in strips or in motifs, of wool or fine animal hair, other than without visible ground	See additional U.S. note 4	A

HTS 8	Description	Base Rate	Staging Category
58109990	Embroidery in piece/strips/motifs,of textile material except cotton, man-made fiber, wool or fine animal hair, other than w/o visible ground	See additional U.S. note 5	A
58110010	Quilted textile products in the piece (excluding embroidery), of one or more layers assembled with padding, of wool or fine animal hair	13.2%	A
58110020	Quilted textile products in the piece (excluding embroidery), of one or more layers assembled with padding, of cotton	6.3%	A
58110030	Quilted textile products in the piece (excluding embroidery), of one or more layers assembled with padding, of man-made fibers	8%	A
58110040	Quilted textile products in the piece (excluding embroidery), of one or more layers assembled with padding, of textile materials nesoi	Free	K
59011010	Textile fabrics coated with gum or amylaceous substances, of a kind used for outer covers of books or the like, of man-made fibers	7%	A
59011020	Textile fabrics coated with gum or amylaceous substances, of a kind used for outer covers of books or the like, other than man-made fibers	4.1%	A
59019020	Tracing cloth, prepared painting canvas, buckram and similar stiffened textile fabrics used in hat foundations, of man-made fibers	7%	A
59019040	Tracing cloth, prepared painting canvas, buckram and similar stiffened textile fabrics used in hat foundations, except of man-made fibers	4.1%	A
59021000	Tire cord fabric of high tenacity yarn of nylon or other polyamides	5.8%	G
59022000	Tire cord fabric of high tenacity yarn of polyesters	5.8%	G
59029000	Tire cord fabric of high tenacity yarns of viscose rayon	Free	K
59031010	Textile fabrics of cotton, impregnated, coated, covered or laminated with polyvinyl chloride	2.7%	A
59031015	Textile fabric spec in note 9 to sect XI, of man-made fibers, impreg, coated, covered or laminated w/polyvinyl chloride, over 60% plastics	Free	K
59031018	Textile fabrics spec in note 9 to section XI, of man-made fibers, impregnated, coated, covered or laminated with polyvinyl chloride, nesoi	14.1%	A
59031020	Textile fabrics nesoi,of man-made fibers,impregnated, coated, covered or laminated with polyvinyl chloride, over 70% wt. rubber or plastics	Free	K
59031025	Textile fabrics nesoi,of man-made fibers,impregnated,coated,covered or laminated with polyvinyl chloride, n/o 70% by wt. rubber or plastics	7.5%	G
59031030	Textile fabrics nesoi, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading 5902	2.7%	A
59032010	Textile fabrics of cotton, impregnated, coated, covered or laminated with polyurethane	2.7%	A
59032015	Textile fabrics spec in note 9 to section XI, of man-made fibers, impreg, coated, covered or laminated with polyurethane, over 60% plastics	Free	K
59032018	Textile fabrics specified in note 9 to section XI, of man-made fibers, impregnated, coated, covered or laminated with polyurethane, nesoi	8%	D
59032020	Textile fabrics of man-made fibers, impregnated, coated, covered or laminated with polyurethane, over 70% weight rubber or plastics	Free	K
59032025	Textile fabrics of man-made fibers, impregnated, coated, covered or laminated with polyurethane, n/o 70% by weight rubber or plastics	7.5%	D
59032030	Textile fabrics nesoi, impregnated, coated, covered or laminated with polyurethane	2.7%	A
59039010	Textile fabrics of cotton, impregnated, coated, covered or laminated with plastics nesoi, other than those of heading 5902	2.7%	A
59039015	Textile fabrics spec in note 9 to section XI, of man-made fibers, impreg, coated, covered or laminated w/plastics, nesoi, over 60% plastics	Free	K
59039018	Textile fabrics specified in note 9 to section XI, of man-made fabrics, impregnated, coated, covered or laminated with plastics, nesoi	8%	A
59039020	Textile fabrics of man-made fibers, impregnated, coated, covered or laminated with plastics, nesoi, over 70% weight rubber or plastics	Free	K
59039025	Textile fabrics of man-made fibers, impregnated, coated, covered or laminated with plastics, nesoi, n/o 70% by weight rubber or plastics	7.5%	D
59039030	Textile fabrics nesoi, impreg, coated, covered or laminated w/plastics other than vinyl chloride or polyurethane, other than those head 5902	2.7%	A
59041000	Linoleum, whether or not cut to shape	Free	K
59049010	Floor coverings consisting of a coating or covering applied on a textile backing, with a base consisting of needleloom felt or nonwovens	Free	K
59049090	Floor coverings consisting of a coating or covering applied on textile backing, with textile base other than of needleloom felt or nonwovens	Free	K
59050010	Textile wall coverings backed with permanently affixed paper	Free	K
59050090	Textile wall coverings, nesoi	Free	K
59061000	Rubberized textile fabric adhesive tape of a width not exceeding 20 cm (other than fabric of heading 5902)	2.9%	A
59069110	Rubberized textile fabrics of cotton, knitted or crocheted (other than fabric of heading 5902	2.7%	A
59069120	Rubberized textile fabrics (other than of heading 5902) nesoi, knitted or crocheted, of man-made fibers, ov 70% by wt of rubber or plastics	Free	K
59069125	Rubberized textile fabrics (other than of head 5902), nesoi, knitted or crocheted, of man-made fibers, n/o 70% by wt of rubber or plastics	7.5%	A
59069130	Rubberized textile fabrics (other than of heading 5902) nesoi, knitted or crocheted, other than of cotton or man-made fibers	2.7%	A
59069910	Rubberized textile fabrics not knitted or crocheted, of cotton, other than fabrics of heading 5902	2.7%	A
59069920	Rubberized textile fabrics (other than of head 5902), nesoi, not knitted or crocheted, of man-made fibers, ov 70% by wt of rubber/plastics	Free	K
59069925	Rubberized textile fabrics (other than of head 5902), nesoi, not knitted or crocheted, of man-made fibers, n/o 70% by wt of rubber/plastics	Free	K
59069930	Rubberized textile fabrics, not knitted or crocheted, other than those of heading 5902, nesoi	3.3%	A
59070005	Laminated fabrics specified in note 9 to sect. XI of HTS, of m-m fiber, for theatrical, ballet, & operatic scenery & properties, incl sets	Free	K

HTS 8	Description	Base Rate	Staging Category
59070015	Laminated fabrics spec in note 9 to sect XI of HTS, of m-m fiber, other than theatrical, ballet, & operatic scenery & properties, incl sets	8%	A
59070025	Lam fabs specified in nte 9 to sect. XI of HTS, of tx mats except m-m fiber, for theatrical, ballet, & opera scenery & properties, incl sets	Free	K
59070035	Lam fabs specified in nte 9 to sect. XI of HTS, of tx mats except m-m fiber, other than theatrical, ballet, & oper scenery & prop, incl sets	8%	A
59070060	Other fabric, impregnated, coated or covered, and painted canvas being theatrical scenery, back-cloths or the like, of man-made fibers	Free	K
59070080	Other fabric, impregnated, coated or covered, & painted canvas being theatrical scenery, back-cloths or the like, other than man-made fibers	Free	K
59080000	Textile wicks, woven, plaited or knitted, for lamps, stoves, candles and the like; gas mantles and tubular knitted gas mantle fabric	3.4%	A
59090010	Textile hosepiping and similar textile tubing of vegetable fibers, with or without lining, armor or accessories of other materials	Free	K
59090020	Textile hosepiping and similar textile tubing nesoi, with or without lining, armor or accessories of other materials	3.3%	A
59100010	Transmission or conveyor belts or belting of man-made fibers	4%	A
59100090	Transmission or conveyor belts or belting of textile materials, other than man-made fibers	2.6%	A
59111010	Printers' rubberized blankets of textile fabrics	2.9%	A
59111020	Textile fabrics, felt and felt-lined woven fabrics, combined with layer(s) of rubber, leather or other material, for technical uses, nesoi	3.8%	A
59112010	Bolting cloth fabrics principally used for stenciling purposes in screen-process printing, whether or not made up	3.3%	A
59112020	Bolting cloth nesoi, of silk, whether or not made up	Free	K
59112030	Bolting cloth, whether or not made up, nesoi	Free	K
59113100	Textile fabrics and felts, endless or fitted with linking devices, used for papermaking or similar machines, weighing less than 650 g/m2	3.8%	A
59113200	Textile fabrics and felts, endless or fitted with linking devices, used for papermaking or similar machines, weighing 650 g/m2 or more	3.8%	A
59114000	Straining cloth of a kind used in oil presses or the like, of textile material or of human hair	8%	A
59119000	Textile products and articles, of a kind used in machinery or plants for technical uses, specified in note 7 to chapter 59, nesoi	3.8%	A
60011020	Knitted or crocheted "long pile" fabrics of man-made fibers	17.2%	A
60011060	Knitted or crocheted "long pile" fabrics, other than of man-made fibers	9%	A
60012100	Knitted or crocheted looped pile fabrics of cotton	9.8%	A
60012200	Knitted or crocheted looped pile fabrics of man-made fibers	17.2%	A
60012900	Knitted or crocheted looped pile fabrics of textile materials, other than of cotton or man-made fibers	7%	A
60019100	Knitted or crocheted pile fabrics (other than "long pile" or looped pile) of cotton	18.5%	A
60019200	Knitted or crocheted pile fabrics (other than "long pile" or looped pile) of man-made fibers	17.2%	D
60019910	Knitted or crocheted pile fabrics (except long or looped pile), of tex mats other than cotton or mmf, containing 85% or more by wt of silk	4%	A
60019990	Knitted or crocheted pile fabrics (except long or looped pile), of tex mats other than cotton or mmf, cont less than 85% by wt of silk,	7%	A
60024040	Knitted or crocheted fabrics nesoi, width not exceeding 30 cm, containing 5% or more elastomeric yarn but no rubber thread, of cotton	8.8%	A
60024080	Knitted or crocheted fabrics nesoi, width n/o 30 cm, containing 5% or more elastomeric yarn but no rubber thread, other than of cotton	8%	G
60029040	Knitted or crocheted fabrics nesoi, width not exceeding 30 cm, containing 5% or more elastomeric yarn or rubber thread nesoi, of cotton	8.8%	A
60029080	Knitted or crocheted fabrics nesoi, width n/o 30 cm, containing 5% or more elastomeric yarn or rubber thread nesoi, other than of cotton	8%	A
60031010	Warp knit open-worked fabrics of wool or fine animal hair, width not exceeding 30 cm, other than those of heading 6001 or 6002	14.1%	A
60031090	Knitted or crocheted fabrics of wool or fine animal hair nesoi, width not exceeding 30 cm, other than those of heading 6001 or 6002	6.6%	A
60032010	Warp knit open-worked fabrics of cotton, width not exceeding 30 cm, other than those of heading 6001 or 6002	14.1%	A
60032030	Knitted or crocheted fabrics of cotton (other than warp knit open-worked), width not exceed 30 cm, other than those of heading 6001 or 6002	8%	A
60033010	Warp knit open-worked fabrics of synthetic fibers, width not exceeding 30 cm, other than those of heading 6001 or 6002	14.1%	D
60033060	Knitted or crocheted fabrics of synthetic fibers nesoi, width not over 30 cm, other than those of heading 6001 or 6002	7.6%	A
60034010	Warp knit open-worked fabrics of artificial fibers, width not exceeding 30 cm, other than those of heading 6001 or 6002	14.1%	A
60034060	Knitted or crocheted fabrics of artifical fibers nesoi, width not over 30 cm, other than those of heading 6001 or 6002	7.6%	A
60039010	Warp knit open-worked fabrics nesoi, width not exceeding 30 cm, other than those of heading 6001 or 6002	14.1%	A
60039090	Knitted or crocheted fabrics nesoi, width not exceeding 30 cm, other than those of heading 6001 or 6002	6.6%	A
60041000	Knitted or crocheted fabrics, width exceeding 30 cm, containing 5% or more of elastomeric yarn but no rubber thread, not of heading 6001	12.3%	G
60049020	Knitted or crocheted fabrics, width exceeding 30 cm, containing 5% or more of elastomeric yarn and rubber thread, other than of heading 6001	12.3%	G
60049090	Knitted or crocheted fabrics, width exceeding 30 cm, containing 5% or more of rubber thread, other than those of heading 6001	7%	A
60051000	Warp knit fabrics (including those made on galloon knitting machines) of wool or fine animal hair, other than those of headings 6001 to 6004	10%	A
60052100	Unbleached or bleached warp knit fabrics (including those made on galloon knitting machines) of cotton, other than of headings 6001 to 6004	10%	A

HTS 8	Description	Base Rate	Staging Category
60052200	Dyed warp knit fabrics (including those made on galloon knitting machines) of cotton, other than those of headings 6001 to 6004	10%	A
60052300	Warp knit fabrics of yarns of different colors (including made on galloon knitting machines) of cotton, other than headings 6001 to 6004	10%	A
60052400	Printed warp knit fabrics (including those made on galloon knitting machines) of cotton, other than those of headings 6001 to 6004	10%	A
60053100	Unbleached or bleached warp knit fabrics (including made on galloon knitting machines) of synthetic fibers, other than headings 6001 to 6004	10%	A
60053200	Dyed warp knit fabrics (including those made on galloon knitting machines) of synthetic fibers, other than those of headings 6001 to 6004	10%	D
60053300	Warp knit fabrics of yarn of different color (including made on galloon knitting machine) of synthetic fiber, other than headings 6001-6004	10%	G
60053400	Printed warp knit fabrics (including those made on galloon knitting machines) of synthetic fibers, other than those of headings 6001 to 6004	10%	G
60054100	Unbleached or bleached warp knit fabrics (including made on galloon knitting machines) of artificial fiber, other than headings 6001 to 6004	10%	A
60054200	Dyed warp knit fabrics (including those made on galloon knitting machines) of artificial fibers, other than those of headings 6001 to 6004	10%	G
60054300	Warp knit fabrics of yarn of different color (including made on galloon knitting machine) of artificial fiber, other than headings 6001-6004	10%	A
60054400	Printed warp knit fabrics (including those made on galloon knitting machine) of artificial fibers, other than those of headings 6001 to 6004	10%	A
60059000	Warp knit fabric (including made on galloon knit machine), not of wool/fine animal hair, cotton or manmade fiber, not of headings 6001-6004	10%	A
60061000	Knitted or crocheted fabrics of wool or fine animal hair, nesoi	10%	A
60062110	Unbleached or bleached circular knit fabric, wholly of cotton yarns over 100 metric number per single yarn, nesoi	10%	A
60062190	Unbleached or bleached knitted or crocheted fabrics of cotton, nesoi	10%	G
60062210	Dyed circular knit fabric, wholly of cotton yarns over 100 metric number per single yarn, nesoi	10%	D
60062290	Dyed knitted or crocheted fabrics of cotton, nesoi	10%	G
60062310	Circular knit fabric, of yarns of different colors, wholly of cotton yarns over 100 metric number per single yarn, nesoi	10%	A
60062390	Knitted or crocheted fabrics of cotton, of yarns of different colors, nesoi	10%	G
60062410	Printed circular knit fabric, wholly of cotton yarns over 100 metric number per single yarn, nesoi	10%	A
60062490	Printed knitted or crocheted fabrics of cotton, nesoi	10%	A
60063100	Unbleached or bleached knitted or crocheted fabrics of synthetic fibers, nesoi	10%	G
60063200	Dyed knitted or crocheted fabrics of synthetic fibers, nesoi	10%	G
60063300	Knitted or crocheted fabrics of synthetic fibers, of yarns of different colors, nesoi	10%	G
60063400	Printed knitted or crocheted fabrics of synthetic fibers, nesoi	10%	G
60064100	Unbleached or bleached knitted or crocheted fabrics of artificial fibers, nesoi	10%	A
60064200	Dyed knitted or crocheted fabrics of artificial fibers, nesoi	10%	A
60064300	Knitted or crocheted fabrics of artificial fibers, of yarns of different colors, nesoi	10%	A
60064400	Printed knitted or crocheted fabrics of artificial fibers, nesoi	10%	A
60069010	Other knitted or crocheted fabrics nesoi, containing 85 percent or more by weight of silk or silk waste	7%	A
60069090	Other knitted or crocheted fabrics nesoi, other than of wool, cotton or manmade fibers & containing < 85% by wt of silk/silk waste	Free	K
61011000	Men's or boys' overcoats, carcoats, capes, cloaks, windbreakers and similar articles, knitted or crocheted, of wool or fine animal hair	61.7 cents/kg + 16%	A
61012000	Men's or boys' overcoats, carcoats, capes, cloaks, anoraks, windbreakers and similar articles, knitted or crocheted, of cotton	15.9%	A
61013010	Men's or boys' overcoats, carcoats, capes and like articles knitted or crocheted, of man-made fibers, 25% or more by weight of leather	5.6%	A
61013015	Men's or boy's overcoat,etc.,knitted or crocheted, of manmade fibers, containing 23% or more wool or fine animal hair, nesoi	38.6 cents/kg + 10%	A
61013020	Men's or boy's overcoats, carcoats, capes, cloaks, windbreakers and similar articles, knitted or crocheted, of man-made fibers, nesoi	28.2%	A
61019010	Men's or boys' overcoats, carcoats, etc., of tex mats (other than wool, cotton or mmf), cont 70% or more wt of silk, knitted or crocheted	0.9%	A
61019090	Men's or boys' overcoats, carcoats, etc., of tex mats (other than wool, cotton or mmf), cont less than 70% wt silk, knitted or crocheted	5.7%	A
61021000	Women's or girls' overcoats, carcoats, capes, windbreakers and similar articles, knitted or crocheted, of wool or fine animal hair	55.9 cents/kg + 16.4%	A
61022000	Women's or girls' overcoats, carcoats, capes, cloaks, anoraks, windbreakers and similar articles, knitted or crocheted, of cotton	15.9%	A
61023005	Women's or girls' overcoats, carcoats, etc., knitted or crocheted, of manmade fibers, cont. 25% or more by weight of leather	5.3%	A
61023010	Women's or girls' overcoats, carcoats, etc., knitted or crocheted, of manmade fibers, containing 23% or more of wool or fine animal hair	64.4 cents/kg + 18.8%	A
61023020	Women's or girls' overcoats, carcoats, capes, windbreakers and similar articles, knitted or crocheted, of manmade fibers, nesoi	28.2%	A
61029010	Women's or girls' overcoats, carcoats, etc., of tex mats (other than wool, cotton or mmf), cont 70% or more wt of silk, knitted or crochet	0.9%	A
61029090	Women's or girls' overcoats, carcoats, etc., of tex mats (other than wool, cotton or mmf), cont less than 70% wt of silk, knitted/crocheted	5.7%	A

HTS 8	Description	Base Rate	Staging Category
61031100	Men's or boys' suits, knitted or crocheted, of wool or fine animal hair	38.8 cents/kg + 10%	A
61031210	Men's or boys' suits, knitted or crocheted, of synthetic fibers, containing 23 percent or more of wool or fine animal hair	60.3 cents/kg + 15.6%	A
61031220	Men's or boys' suits, knitted or crocheted, of synthetic fibers, nesoi	28.2%	A
61031910	Men's or boys' suits, knitted or crocheted, of artificial fibers, containing 23 percent or more of wool or fine animal hair	Free	K
61031915	Men's or boys' suits, knitted or crocheted, of artificial fibers, nesoi	Free	K
61031920	Men's or boys' suits, knitted or crocheted, of cotton	9.4%	A
61031960	Men's or boys' suits, of tex mats(ex wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted or crocheted	0.9%	A
61031990	Men's or boys' suits, of tex mats (ex wool, cotton or mmf), containing under 70% by weight of silk or silk waste, knitted or crocheted	5.6%	A
61032100	Men's or boys' ensembles, knitted or crocheted, of wool or fine animal hair	The rate applicable to each garment in the ensemble if separately entered	A
61032200	Men's or boys' ensembles, knitted or crocheted, of cotton	The rate applicable to each garment in the ensemble if separately entered	A
61032300	Men's or boys' ensembles, knitted or crocheted, of synthetic fibers	The rate applicable to each garment in the ensemble if separately entered	A
61032910	Men's or boys' ensembles, knitted or crocheted, of artificial fibers	The rate applicable to each garment in the ensemble if separately entered	A
61032920	Men's or boys' ensembles, knitted or crocheted, of textile materials nesoi	The rate applicable to each garment in the ensemble if separately entered	A
61033100	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of wool or fine animal hair	38.6 cents/kg + 10%	A
61033200	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of cotton	13.5%	A
61033310	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of synthetic fibers, containing 23% or more of wool or fine animal hair	38.6 cents/kg + 10%	A
61033320	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of synthetic fibers, nesoi	28.2%	A
61033910	Men's or boys' suit-type jackets and blazers, knitted or crocheted, of artificial fibers	14.9%	A
61033940	Men's or boys' suit-type jackets and blazers, of textile mats, (except wool, cotton, or mmf), cont 70% or more by wt of silk, knitted/croc	0.9%	A
61033980	Men's or boys' suit-type jackets and blazers, of textile mats, (except wool, cotton, or mmf), cont less than 70% by wt of silk, knitted/croc	5.6%	A
61034110	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of wool or fine animal hair	61.1 cents/kg + 15.8%	A
61034120	Men's or boys' bib and brace overalls, knitted or crocheted, of wool or fine animal hair	13.6%	A
61034210	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of cotton	16.1%	A
61034220	Men's or boys' bib and brace overalls, knitted or crocheted, of cotton	10.3%	A
61034310	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of syn. fibers, cont. 23 percent or more of wool or fine animal hair	58.5 cents/kg + 15.2%	A
61034315	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of synthetic fibers, nesoi	28.2%	A
61034320	Men's and boys' bib and brace overalls of synthetic fibers, knitted or crocheted	14.9%	A

HTS 8	Description	Base Rate	Staging Category
61034910	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of artificial fibers	28.2%	A
61034920	Men's or boys' bib and brace overalls, knitted or crocheted, of artificial fibers	13.6%	A
61034940	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of tex mat (except wool, cot or mmf), con 70% or more wt of silk, k/c	0.9%	A
61034980	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of tex mat (except wool, cot or mmf), con under 70% by wt of silk, k/c	5.6%	A
61041100	Women's or girls' suits, knitted or crocheted, of wool or fine animal hair	13.6%	A
61041200	Women's or girls' suits, knitted or crocheted, of cotton	9.4%	A
61041310	Women's or girls' suits, knitted or crocheted, of synthetic fibers, containing 23 percent or more of wool or fine animal hair	Free	K
61041320	Women's or girls' suits, knitted or crocheted, of synthetic fibers, nesoi	14.9%	A
61041910	Women's or girls' suits, knitted or crocheted, of artificial fibers, containing 23 percent or more of wool or fine animal hair	8.5%	A
61041915	Women's or girls' suits, knitted or crocheted, of artificial fibers, nesoi	Free	K
61041940	Women's or girls' suits, of tex mats (ex wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted or crocheted	0.9%	A
61041980	Women's or girls' suits, of tex mats (ex wool, cotton or mmf), containing under 70% by weight of silk or silk waste, knitted or crocheted	5.6%	A
61042100	Women's or girls' ensembles, knitted or crocheted, of wool or fine animal hair	The rate applicable to each garment in the ensemble if separately entered	A
61042200	Women's or girls' ensembles, knitted or crocheted, of cotton	The rate applicable to each garment in the ensemble if separately entered	A
61042300	Women's or girls' ensembles, knitted or crocheted, of synthetic fibers	The rate applicable to each garment in the ensemble if separately entered	A
61042910	Women's or girls' ensembles, knitted or crocheted, of artificial fibers	The rate applicable to each garment in the ensemble if separately entered	A
61042920	Women's or girls' ensembles, knitted or crocheted, of textile materials nesoi	The rate applicable to each garment in the ensemble if separately entered	A
61043100	Women's or girls' suit-type jackets and blazers, knitted or crocheted, of wool or fine animal hair	54.8 cents/kg + 16%	A
61043200	Women's or girls' suit-type jackets and blazers, knitted or crocheted, of cotton	14.9%	A
61043310	Women's or girls' suit-type jackets & blazers, knit or crocheted, of synthetic fibers, cont. 23% or more of wool or fine animal hair	56.4 cents/kg + 16.5%	A
61043320	Women's or girls' suit-type jackets and blazers, knitted or crocheted, of synthetic fibers, nesoi	28.2%	A
61043910	Women's or girls' suit-type jackets, knitted or crocheted, of artificial fibers	24%	A
61043920	Women's or girls' suit-type jackets, knitted or crocheted, of textile materials nesoi	Free	K
61044100	Women's or girls' dresses, knitted or crocheted, of wool or fine animal hair	13.6%	A
61044200	Women's or girls' dresses, knitted or crocheted, of cotton	11.5%	A
61044310	Women's or girls' dresses, knitted or crocheted, of synthetic fibers, containing 23 percent or more of wool or fine animal hair	14.9%	A
61044320	Women's or girls' dresses, knitted or crocheted, of synthetic fibers, nesoi	16%	A
61044410	Women's or girls' dresses, knitted or crocheted, of artificial fibers, containing 23 percent or more of wool or fine animal hair	14.9%	A
61044420	Women's or girls' dresses, knitted or crocheted, of artificial fibers, nesoi	14.9%	A
61044910	Women's or girls' dresses, of textile mats (ex wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted or croc	0.9%	A
61044990	Women's or girls' dresses, of textile mats (ex wool, cotton or mmf), containing under 70% by weight of silk or silk waste, knitted or croc	5.6%	A
61045100	Women's or girls' skirts and divided skirts, knitted or crocheted, of wool or fine animal hair	14.9%	A

HTS 8	Description	Base Rate	Staging Category
61045200	Women's or girls' skirts and divided skirts, knitted or crocheted, of cotton	8.3%	A
61045310	Women's or girls' skirts & divided skirts, knitted or crocheted, of synthetic fibers, cont. 23% or more of wool or fine animal hair	14.9%	A
61045320	Women's or girls' skirts and divided skirts, knitted or crocheted, of synthetic fibers, nesoi	16%	A
61045910	Women's or girls' skirts and divided skirts, knitted or crocheted, of artificial fibers	8%	A
61045940	Women's or girls' skirts & divided skirts, of textile mats (ex wool, cotton or mmf), containing 70% or more by wt of silk, knitted or croc	0.9%	A
61045980	Women's or girls' skirts and divided skirts, of textile mats (ex wool, cotton or mmf), containing under 70% by wt of silk, knitted or croc	5.6%	A
61046100	Women's or girls' trousers, bib and brace overalls, breeches and shorts, knitted or crocheted, of wool or fine animal hair	14.9%	A
61046210	Women's or girls' bib and brace overalls, knitted or crocheted, of cotton	10.3%	A
61046220	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of cotton	14.9%	A
61046310	Women's or girls' bib and brace overalls, knitted or crocheted, of synthetic fibers	14.9%	A
61046315	Women's or girls' trousers, etc., knitted or crocheted, of synthetic fibers, containing 23 percent or more of wool or fine animal hair	14.9%	A
61046320	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of synthetic fibers, nesoi	28.2%	A
61046910	Women's or girls' bib and brace overalls, knitted or crocheted, of artificial fibers	13.6%	A
61046920	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of artificial fibers	28.2%	A
61046940	Women's or girls' trousers, bib & brace overalls, breeches & shorts, of tex mats (ex wool, cotton or mmf), cont 70% or more wt of silk, k/c	0.9%	A
61046980	Women's or girls' trousers, bib & brace overalls, breeches & shorts, of tex mats (ex wool, cotton or mmf), cont under 70% by wt of silk, k/c	5.6%	A
61051000	Men's or boys' shirts, knitted or crocheted, of cotton	19.7%	G
61052010	Men's or boys' shirts, knitted or crocheted, of manmade fibers, containing 23 percent or more of wool or fine animal hair	13.6%	A
61052020	Men's or boys' shirts, knitted or crocheted, of manmade fibers, nesoi	32%	D
61059010	Men's or boys' shirts, knitted or crocheted, of wool or fine animal hair	14.9%	A
61059040	Men's or boys' shirts, of textile materials (ex wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted/croch	0.9%	A
61059080	Men's or boys' shirts, of textile materials (ex wool, cotton or mmf), containing under 70% by weight of silk or silk waste, knitted/crochete	5.6%	A
61061000	Women's or girls' blouses and shirts, knitted or crocheted, of cotton	19.7%	G
61062010	Women's or girls' blouses and shirts, knitted or crocheted, of manmade fibers, containing 23 percent or more of wool or fine animal hair	14.9%	A
61062020	Women's or girls' blouses and shirts, knitted or crocheted, of man-made fibers, nesoi	32%	D
61069010	Women's or girls' blouses and shirts, knitted or crocheted, of wool or fine animal hair	13.6%	A
61069015	Women's or girls' blouses and shirts, of textile materials (ex wool, cotton or mmf), containing 70% or more weight of silk, knitted or croc	0.9%	A
61069025	Women's or girls' blouses and shirts, of textile materials (ex wool, cotton or mmf), containing under 70% by weight of silk, knitted or croc	5.6%	A
61069030	Women's or girls' blouses and shirts, knitted or crocheted, of textile materials nesoi	4.7%	A
61071100	Men's or boys' underpants and briefs, knitted or crocheted, of cotton	7.4%	A
61071200	Men's or boys' underpants and briefs, knitted or crocheted, of man-made fibers	14.9%	A
61071910	Men's or boys' underpants & briefs, of textile materials (ex cotton or mmf), containing 70% or more by weight of silk or silk waste, k/croc	0.9%	A
61071990	Men's or boys' underpants and briefs, of textile materials (except cotton or mmf), containing under 70% by weight of silk, knitted or croc	5.6%	A
61072100	Men's or boys' nightshirts and pajamas, knitted or crocheted, of cotton	8.9%	A
61072200	Men's or boys' nightshirts and pajamas, knitted or crocheted, of man-made fibers	16%	A
61072920	Men's or boys' nightshirts and pajamas, knitted or crocheted, of wool or fine animal hair	8.5%	A
61072950	Men's or boys' nightshirts and pajamas, of textile materials (ex cotton, mmf or wool), containing 70% or more by wt of silk, knitted or croc	0.9%	A
61072990	Men's or boys' nightshirts and pajamas, of textile materials (ex cotton, mmf or wool), containing under 70% by wt of silk, knitted or croc	5.6%	A
61079100	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	8.7%	A
61079200	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibers	14.9%	A
61079920	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of wool or fine animal hair	13.6%	A
61079950	Men's or boys' bathrobes, dressing gowns, & similar articles, of textile materials (except wool), containing 70% or more by wt of silk, k/c	0.8%	A
61079990	Men's or boys' bathrobes, dressing gowns, and similar articles, of textile materials (except wool), containing under 70% by wt of silk, k/c	4.8%	A
61081100	Women's or girls' slips and petticoats, knitted or crocheted, of man-made fibers	14.9%	A
61081910	Women's or girls' slips and petticoats, of textile materials (except mmf), containing 70% or more by weight of silk, knitted or crocheted	1.1%	A
61081990	Women's or girls' slips and petticoats, of textile materials (except mmf), containing under 70% by weight of silk, knitted or crocheted	6.6%	A
61082100	Women's or girls' briefs and panties, knitted or crocheted, of cotton	7.6%	A

HTS 8	Description	Base Rate	Staging Category
61082210	Women's or girls' disposable briefs and panties designed for one-time use, of man-made fibers, knitted or crocheted	8 3%	A
61082290	Women's or girls' briefs and panties (other than disposable), of man-made fibers, knitted or crocheted	15 6%	A
61082910	Women's or girls' briefs and panties (other than disposable), of text materials (other than cotton or mmf) cont 70% or more wt of silk, k/c	2 1%	A
61082990	Women's or girls' briefs and panties (other than disposable), of text mats (other than cotton or mmf) cont under 70% by wt of silk, k/c	13 3%	A
61083100	Women's or girls' nightdresses and pajamas, knitted or crocheted, of cotton	8 5%	A
61083200	Women's or girls' nightdresses and pajamas, knitted or crocheted, of man-made fibers	16%	A
61083910	Women's or girls' nightdresses and pajamas, knitted or crocheted, of wool or fine animal hair	8 5%	A
61083940	Women's or girls' nightdresses & pajamas, con 70% or more by wt of silk or silk waste, knitted or crocheted	0 6%	A
61083980	Women's or girls' nightdresses & pajamas, of textiles (except of cotton/mmf/wool), con under 70% by wt of silk, knitted or crocheted	3 8%	A
61089100	Women's or girls' negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	8 5%	D
61089200	Women's or girls' negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibers	16%	D
61089920	Women's or girls' negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted, of wool or fine animal hair	8 5%	A
61089950	Women's or girls' bathrobes, negligees, & sim articles, con 70% or more by wt of silk or silk waste, knitted or crocheted	0 6%	A
61089990	Women's or girls' bathrobes, negligees, & sim articles, of textiles (except of cotton/mmf/wool), con under 70% by wt of silk, k/c	3 8%	A
61091000	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of cotton	16 5%	G
61099010	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of man-made fibers	32%	G
61099015	T-shirts and similar garments, knitted or crocheted, of wool, with long sleeves	5 6%	A
61099040	T-shirts, singlets tanktops & sim garments, of text mat (except cotton, mmf or long sleeve wool garments), cont 70% or more wt of silk, k/c	2 6%	A
61099080	T-shirts, singlets tanktops and sim garments, of text mat (except cotton, mmf or long sleeve wool garments), cont under 70% wt of silk, k/c	16%	A
61101100	Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles, knitted or crocheted, of wool	16%	A
61101210	Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles, knitted or crocheted, of Kashmir goats, wholly of cashmere	4%	A
61101220	Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles, knitted or crocheted, of Kashmir goats, not wholly of cashmere	16%	A
61101900	Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles, knitted or crocheted, of fine animal hair	16%	A
61102010	Sweaters, pullovers and similar articles, knitted or crocheted, of cotton, containing 36 percent or more of flax fibers	5%	A
61102020	Sweaters, pullovers and similar articles, knitted or crocheted, of cotton, nesoi	16 5%	G
61103010	Sweaters, pullovers, sweatshirts and similar articles, knitted or crocheted, of man-made fibers, cont 25% or more by weight of leather	6%	A
61103015	Sweaters, etc , knitted or crocheted, of manmade fibers, containing 23% or more of wool or fine animal hair	17%	A
61103020	Sweaters, pullovers & similar articles, knitted or crocheted, of manmade fibers, containing 30 percent or more of silk or silk waste	6 3%	A
61103030	Sweaters, pullovers and similar articles, knitted or crocheted, of manmade fibers, nesoi	32%	A
61109010	Sweaters, pullovers, sweatshirts, vests and similar articles, of text mat (except wool, cotton or mmf), cont 70% or more by wt of silk, k/c	0 9%	A
61109090	Sweaters, pullovers, sweatshirts, vests and sim articles, of text mat (except wool, cotton or mmf), containing under 70% by wt of silk, k/c	6%	A
61111000	Babies' garments and clothing accessories, knitted or crocheted, of wool or fine animal hair	13 6%	A
61112010	Babies' blouses and shirts, except those imported as parts of sets, knitted or crocheted, of cotton	19 7%	A
61112020	Babies' T-shirts, singlets and similar garments, except those imported as parts of sets, of cotton	14 9%	A
61112030	Babies' sweaters, pullovers, sweatshirts and similar articles, except those imported as parts of sets, knitted or crocheted, of cotton	14 9%	A
61112040	Babies' dresses, knitted or crocheted, of cotton	11 5%	A
61112050	Babies' trousers, breeches and shorts, except those imported as parts of sets, knitted or crocheted, of cotton	14 9%	A
61112060	Babies' garments and clothing accessories, knitted or crocheted, of cotton, nesoi	8 1%	A
61113010	Babies' trousers, breeches and shorts, except those imported as parts of sets, knitted or crocheted, of synthetic fibers	28 2%	A
61113020	Babies' blouses and shirts, except those imported as parts of sets, knitted or crocheted, of synthetic fibers	32%	A
61113030	Babies' T-shirts, singlets and similar garments, except those imported as parts of sets, knitted or crocheted, of synthetic fibers	32%	A
61113040	Babies' sweaters, pullovers and similar articles, except those imported as parts of sets, knitted or crocheted, of synthetic fibers	30%	A
61113050	Babies' garments and clothing accessories, knitted or crocheted, of synthetic fibers, nesoi	16%	A
61119010	Babies' trousers, breeches and shorts, except those imported as parts of sets, knitted or crocheted, of artificial fibers	14 9%	A

HTS 8	Description	Base Rate	Staging Category
61119020	Babies' blouses and shirts, except those imported as parts of sets, knitted or crocheted, of artificial fibers	17 3%	A
61119030	Babies' T-shirts, singlets and similar garments, except those imported as parts of sets, knitted or crocheted, of artificial fibers	Free	K
61119040	Babies' sweaters, sweatshirts, and similar articles, except those imported as parts of sets, knitted or crocheted, of artificial fibers	26%	A
61119050	Babies' garments and clothing accessories, knitted or crocheted, of artificial fibers, nesoi	14 9%	A
61119070	Babies garments and clothing accessories, of textile materials (except wool, cotton or mmf), containing 70% or more by weight of silk, k/c	0 9%	A
61119090	Babies garments and clothing accessories, of textile materials (except wool, cotton or mmf), containing under 70% by weight of silk, k/c	5 6%	A
61121100	Track suits, knitted or crocheted, of cotton	14 9%	A
61121200	Track suits, knitted or crocheted, of synthetic fibers	28 2%	A
61121910	Track suits, knitted or crocheted, of artificial fibers	28 2%	A
61121940	Track suits, of textile materials (except cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted or crocheted	3 5%	A
61121980	Track suits, of textile materials (except cotton or mmf), containing less than 70% by weight of silk or silk waste, knitted or crocheted	21 6%	A
61122010	Ski-suits, knitted or crocheted, of man-made fibers	28 2%	A
61122020	Ski-suits, knitted or crocheted, of textile materials other than man-made fibers	8 3%	A
61123100	Men's or boys' swimwear, knitted or crocheted, of synthetic fibers	25 9%	A
61123900	Men's or boys' swimwear, knitted or crocheted, of textile materials other than synthetic fibers	13 2%	A
61124100	Women's or girls' knitted or crocheted swimwear of synthetic fibers	24 9%	A
61124900	Women's or girls' swimwear, knitted or crocheted, of textile materials other than synthetic fibers	13 2%	A
61130010	Garments nesoi, made up of k/c fabrics of 5903, 5906 or 5907, w an outer surf impreg, coated, cov, or lam w rub/p mat which obscures the fab	3 8%	A
61130090	Garments nesoi, made up of k/c fabrics of 5903, 5906 or 5907, not impreg, coated, covered, or laminated w rubber or plastics materials	7 1%	A
61141000	Garments nesoi, knitted or crocheted, of wool or fine animal hair	12%	A
61142000	Garments nesoi, knitted or crocheted, of cotton	10 8%	D
61143010	Tops, knitted or crocheted, of man-made fibers	28 2%	G
61143020	Bodysuits and bodyshirts, knitted or crocheted, of man-made fibers	32%	A
61143030	Garments nesoi, knitted or crocheted, of man-made fibers	14 9%	A
61149010	Other garments nesoi, of textile materials (except wool, cotton or mmf), contain 70% or more by weight of silk or silk waste, knitted/croch	0 9%	A
61149090	Other garment, nesoi, of textile materials (except wool, cotton or mmf), containing under 70% by wt of silk or silk waste, knitted/crocheted	5 6%	A
61151100	Panty hose and tights, knitted or crocheted, of synthetic fibers, measuring per single yarn less than 67 decitex	16%	A
61151210	Surgical panty hose w/graduated compression for orthopedic treatment, knitted/crocheted, of syn fibers, meas per single yarn 67+ dtx	Free	K
61151220	Panty hose (not surgical) & tights, knitted/crocheted, of syn fibers, measuring per single yarn 67+ dtx	14 9%	A
61151920	Surgical panty hose w/graduated compression for orthopedic treatment, knitted/crocheted, of textile materials exc syn fibers	Free	K
61151940	Panty hose (not surgical) and tights, containing 70% or more by weight of silk or silk waste, knitted or crocheted	2 6%	A
61151980	Panty hose (not surgical) and tights, of textile materials nesoi, knitted or crocheted	16%	A
61152010	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex containing 70% or more by wt of silk, knit/croc	2 7%	A
61152090	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex containing under 70% by wt of silk, knitted/croc	14 6%	A
61159100	Hosiery nesoi, knitted or crocheted, of wool or fine animal hair	11 3%	A
61159230	Surgical stockings w/graduated compression for orthopedic treatment, knitted or crocheted, of cotton	Free	K
61159260	Stockings, socks, etc (not surgical), knitted or crocheted, of cotton, containing lace or net	10%	A
61159290	Stockings, socks, etc nesoi (not surgical and not containing lace or net), knitted or crocheted, of cotton	13 5%	A
61159330	Surgical stockings w/graduated compression for orthopedic treatment, knitted or crocheted, of synthetic fibers	Free	K
61159360	Stockings, socks, etc nesoi, knitted or crocheted, of synthetic fibers, containing lace or net	18 8%	A
61159390	Stockings, socks, etc nesoi, knitted or crocheted, of synthetic fibers (not containing lace or net)	14 6%	D
61159914	Hosiery nesoi, of artificial fibers, containing lace or net	18 8%	D
61159918	Hosiery nesoi, knitted or crocheted, of artificial fibers, other than those containing lace or net	14 6%	D
61159940	Stockings and other hosiery, including footwear without applied soles, of textile materials(except mmf), cont 70% or more by wt of silk, k/c	1 6%	A
61159980	Stockings and other hosiery, including footwear without applied soles, of textile materials(except mmf), cont under 70% by wt of silk, k/c	9 9%	A
61161005	Ice hockey and field hockey gloves, knitted or crocheted, impregnated, coated or covered with plastics or rubber	Free	K
61161008	Other gloves, mittens and mitts, the foregoing specially designed for sports use, incl ski and snowmobile gloves, mittens and mitts	2 8%	A
61161013	Gloves, mittens & mitts, w/o four , k/c, coated w plastics/rubber nesoi, cut & sewn, of veg fibers, cont > 50% by wt of plastics/rubber	12 5%	A
61161017	Gloves, mittens & mitts, w/o four , k/c, coated w plastics/rubber, nesoi, cut & sewn, of veg fibers, cont 50 % or less wt of plas /rub	23 5%	A

HTS 8	Description	Base Rate	Staging Category
61161044	Gloves, mittens & mitts(excl sports), impreg etc, cut & sewn from pre-exist non-veg fib impreg fab, w/o fourch, con ov 50% wt plast/rub k/c	9 9%	A
61161048	Gloves, mittens & mitts(excl sports), impreg etc, cut & sewn from pre-exist non-veg fib impreg fab, w/o fourch, con < 50% wt pla/rub k/c	18 6%	A
61161055	Gloves, mittens & mitts(excl ports), impreg etc, not cut & sewn from pre-existing fabric, w/o fourch, con 50% or more wt of tex fibers, k/c	13 2%	A
61161065	Gloves, mittens & mitts(excl sports), impreg etc, not cut & sewn from pre-existing fabric, w/o fourch, cont < 50% by wt of text fib, k/c	7%	A
61161075	Gloves, mittens & mitts(excl sports), impreg etc, not cut & sewn from pre-existing fabric, with fourch, con 50% or more wt of text fib, k/c	13 2%	A
61161095	Gloves, mittens & mitts(excl sports), impreg etc, not cut & sewn from pre-existing fab, w fourch, cont < 50% by wt of textile fiber, k/c	7%	A
61169100	Gloves, mittens and mitts, knitted or crocheted, of wool or fine animal hair	31 2 cents/kg + 7%	A
61169205	Ice hockey and field hockey gloves, knitted or crocheted, of cotton, not impregnated, coated or covered with plastics or rubber	Free	K
61169208	Gloves, etc , specially designed for sports, including ski and snowmobile gloves, mittens and mitts, knitted or crocheted, of cotton	2 8%	A
61169264	Gloves, mittens & mitts, (excl ski or snowmobile), knitted or crocheted, of cotton, made from a pre-existing machine knit fabric, w/o four	23 5%	A
61169274	Gloves, mittens & mitts (excl ski or snowmobile), k/c, of cotton, from a pre-existing machine knit fabric, with fourchettes	23 5%	A
61169288	Gloves, mittens & mitts, (excl ski or snowmobile), k/c, of cotton, not made from a pre-existing machine knit fabric, w/o fourchettes	9 4%	A
61169294	Gloves, mittens & mitts, of cotton, k/c, not impreg etc with plas /rub , not from pre-ex mach knit fabric, not for sports, with four	9 4%	A
61169305	Ice hockey and field hockey gloves, knitted or crocehted, of synthetic fibers, not impregnated, coated or covered with plastics or rubber	Free	K
61169308	Gloves, mittens & mitts, for sports use, (incl ski and snowmobile gloves, etc), of synthetic fibers	2 8%	A
61169364	Gloves, mittens & mitts (excl those designed for sports etc), k/c, of synthetic fiber, cont 23% or more wt of wool etc , w/o four	31 cents/kg + 6 9%	A
61169374	Gloves, mittens & mitts (excl those designed for sports etc), k/c, of synthetic fibers, cont 23% or more wt of wool etc , with four	31 cents/kg + 6 9%	A
61169388	Gloves, mittens & mitts (excl those designed for sports etc), k/c, of synthetic fibers, under 23% by wt of wool etc , w/o fourchettes	18 6%	A
61169394	Gloves, mittens & mitts (excl those designed for sports etc), k/c, of synthetic fibers, under 23% by wt of wool etc , with fourchettes	18 6%	A
61169920	Ice hockey and field hockey gloves, knitted or crocheted, of artificial fibers, not impregnated, coated or covered with plastics or rubber	Free	K
61169935	Gloves, mittens & mitts specially designed for sports, including ski and snowmobile gloves, mittens and mitts, of artificial fibers	2 8%	A
61169948	Gloves, mittens & mitts (excl those designed for sports etc), knitted/crocheted, of artificial fibers, without fourchettes	18 8%	A
61169954	Gloves, mittens & mitts (excl those designed for sports etc), knitted or crocheted, of artificial fibers, with fourchettes	18 8%	A
61169975	Gloves, mittens and mitts, of textile materials(except wool, cotton or mmf), containing 70% or more by wt of silk or silk waste, knit/croc	Free	K
61169995	Gloves, mittens and mitts, of textile materials(except wool, cotton or mmf), containing under 70% by weight of silk or silk waste, knit/croc	3 8%	A
61171010	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of wool or fine animal hair	9 6%	A
61171020	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of man-made fibers	11 3%	A
61171040	Shawls, scarves, etc , knitted or crocheted, containing 70% or more by weight of silk or silk waste	1 5%	A
61171060	Shawls, scarves, mufflers, mantillas, veils and the like, nesoi	9 5%	A
61172010	Ties, bow ties and cravats, containing 70% or more by weight of silk or silk waste, knitted or crocheted	1 2%	A
61172090	Ties, bow ties and cravats, containing under 70% by weight of silk or silk waste, knitted or crocheted	5%	A
61178010	Made up clothing accessories(excl shawls, scarves, mufflers, mantillas, veils and the like, ties and cravat), con > or = 70% wt of silk, k/c	2 3%	A
61178085	Headbands, ponytail holders & similar articles, of textile materials other than containing 70% or more by weight of silk, knitted/crocheted	14 6%	A
61178095	Made up clothing accessories (excl shawl, scarve, and like, tie, cravat, headband, ponytail holder and like), cont < 70% wt of silk, k/c	14 6%	A
61179010	Parts of garments or of clothing accessories, containing 70% or more by weight of silk or silk waste, knitted or crocheted	2 3%	A
61179090	Parts of garments or of clothing accessories, containing under 70% by weight of silk or silk waste, knitted or crocheted	14 6%	A
62011100	Men's or boys' overcoats, carcoats, capes, cloaks and similar coats of wool or fine animal hair, not knitted or crocheted	41 cents/kg + 16 3%	A
62011210	Men's or boys' overcoats, carcoats, capes, & similar coats of cotton, not knit or crocheted, containing 15% or more by wt of down, etc	4 4%	A
62011220	Men's or boys' overcoats, carcoats, capes, & similar coats of cotton, not knit or crocheted, not containing 15% or more by wt of down, etc	9 4%	A
62011310	Men's or boys' overcoats, carcoats, capes, & like coats of man-made fibers, not knit or crocheted, cont 15% or more by wt of down, etc	4 4%	A
62011330	Men's or boys' overcoats, carcoats, capes, & like coats of manmade fibers, not knit or crocheted, cont 36 percent or more of wool, nesoi	49.7 cents/kg + 19 7%	A
62011340	Men's or boys' overcoats, carcoats, capes, cloaks and similar coats, not knitted or crocheted, of manmade fibers, nesoi	27 7%	A

HTS 8	Description	Base Rate	Staging Category
62011910	Men's or boys' overcoats, carcoats, capes, cloaks, & sim coats, of tex mats(except wool, cotton or mmf), cont > or = 70% by wt silk, not k/c	Free	K
62011990	Men's or boys' overcoats, carcoats, capes, cloaks, & sim coats, of tex mats(except wool, cotton or mmf), cont under 70% by wt silk, not k/c	2 8%	A
62019110	Men's or boys' padded, sleeveless jackets, not knitted or crocheted, of wool or fine animal hair	8 5%	A
62019120	Men's or boys' anoraks, windbreakers and similar articles nesoi, not knitted or crocheted, of wool or fine animal hair	49 7 cents/kg + 19 7%	A
62019210	Men's or boys' anoraks, windbreakers & similar articles, not knitted or crocheted, of cotton, containing 15% or more by weight of down, etc	4 4%	A
62019215	Men's or boys' anoraks, windbreakers and similar articles, nesoi, not knitted or crocheted, of cotton, water resistant	6 2%	A
62019220	Men's or boys' anoraks, windbreakers & similar articles nesoi, not knitted or crocheted, of cotton, not cont 15% or more by wt of down, etc	9 4%	A
62019310	Men's or boys' anoraks, windbreakers & similar articles, not knitted or crocheted, of man-made fibers, cont 15% or more by wt of down, etc	4 4%	A
62019320	Men's or boys' padded, sleeveless jackets, not knitted or crocheted, of man-made fibers, not containing 15% or more by weight of down, etc	14 9%	A
62019325	Men's or boys' anoraks, etc, nesoi, not knitted or crocheted, of manmade fibers, containing 36 percent or more of wool or fine animal hair	49 5 cents/kg + 19 6%	A
62019330	Men's or boys' anoraks, windbreakers and similar articles, not knitted or crocheted, of manmade fibers, nesoi, water resistant	7 1%	A
62019335	Men's or boys' anoraks, windbreakers and similar articles, not knitted or crocheted, of manmade fibers, nesoi	27 7%	A
62019910	Men's or boys' anoraks, wind-breakers and similar articles, of tex mats(except wool, cotton or mmf), cont 70% or more by wt silk, not k/c	Free	K
62019990	Men's or boys' anoraks, wind-breakers and similar articles, of text mats(except wool, cotton or mmf), cont under 70% by wt of silk, not k/c	4 2%	A
62021100	Women's or girls' overcoats, carcoats, capes, cloaks and similar coats, not knitted or crocheted, of wool or fine animal hair	41 cents/kg + 16 3%	A
62021210	Women's or girls' overcoats, carcoats, etc, not knitted or crocheted, of cotton, containing 15% or more by weight of down, etc	4 4%	A
62021220	Women's or girls' overcoats, carcoats, etc, not knitted or crocheted, of cotton, not containing 15% or more by weight of down, etc	8 9%	A
62021310	Women's or girls' overcoats, carcoats, etc, not knitted or crocheted, of man-made fibers, containing 15% or more by weight of down, etc	4 4%	A
62021330	Women's or girls' overcoats, carcoats, etc, not knitted or crocheted, of m-m fibers, cont 36% or more of wool or fine animal hair, nesoi	43 5 cents/kg + 19 7%	A
62021340	Women's or girls' overcoats, carcoats, capes, cloaks and similar articles, not knitted or crocheted, of man-made fibers, nesoi	27 7%	A
62021910	Women's or girls' overcoats, carcoats, capes, cloaks & sim coats, of tex mats(except wool, cotton or mmf), con 70% or more wt silk, not k/c	Free	K
62021990	Women's or girls' overcoats, carcoats, capes, cloaks & sim coats, of tex mats(except wool, cotton or mmf), con under 70% wt silk, not k/c	2 8%	A
62029110	Women's or girls' padded, sleeveless jackets, not knitted or crocheted, of wool or fine animal hair	14%	A
62029120	Women's or girls' anoraks, windbreakers and similar articles nesoi, not knitted or crocheted, of wool or fine animal hair	36 cents/kg + 16 3%	A
62029210	Women's or girls' anoraks, windbreakers and similar articles, not knitted or crocheted, of cotton, cont 15% or more by weight of down	4 4%	A
62029215	Women's or girls' anoraks, windbreakers and similar articles, not knitted or crocheted, of cotton, nesoi, water resistant	6 2%	A
62029220	Women's or girls' anoraks, windbreakers & similar articles, nt knitted or crocheted, of cotton, nt cont 15% or more by wt of down, etc	8 9%	A
62029310	Women's or girls' anoraks, windbreakers & like articles, not knitted or crocheted, of man-made fibers, cont 15% or more by wt of down, etc	4 4%	A
62029320	Women's or girls' padded, sleeveless jackets, not knitted or crocheted, of man-made fibers, not cont 15% or more by weight of down, etc	14 9%	A
62029340	Women's or girls' anoraks, windbreakers, etc, nt knit or crocheted, of manmade fibers, cont 36% or more of wool or fine animal hair, nesoi	43 4 cents/kg + 19 7%	A
62029345	Women's or girls' anoraks, windbreakers and similar articles, not knitted or crocheted, of manmade fibers, nesoi, water resistant	7 1%	A
62029350	Women's or girls' anoraks, windbreakers and similar articles, not knitted or crocheted, of man-made fibers, nesoi	27 7%	A
62029910	Women's or girls' anoraks, wind-breakers and similar articles, of tex mats(except wool, cotton or mmf), cont 70% or more by wt silk, not k/c	Free	K
62029990	Women's or girls' anoraks, wind-breakers and similar articles, of tex mats(except wool, cotton or mmf), cont < 70% by wt of silk, not k/c	2 8%	A
62031115	Men's/boys' suits of wool, not knitted or crocheted, 30% or more of silk or silk waste, of wool yarn w/avg fiber diameter 18 5 micron or <	7 5%	A
62031130	Men's or boys' suits of wool or fine animal hair, not knitted or crocheted, containing 30 percent or more of silk or silk waste, nesoi	7 5%	A
62031160	Men's or boys' suits of wool, not knitted or crocheted, nesoi, of wool yarn with average fiber diameter of 18 5 micron or less	17 5%	A
62031190	Men's or boys' suits of wool or fine animal hair, not knitted or crocheted, nesoi	17 5%	A
62031210	Men's or boys' suits, of synthetic fibers, not knitted or crocheted, containing 36 percent or more by weight of wool or fine animal hair	17 5%	A
62031220	Men's or boys' suits, of synthetic fibers, under 36% by weight of wool, not knitted or crocheted	27 3%	A
62031910	Men's or boys' suits, not knitted or crocheted, of cotton	13 2%	A

HTS 8	Description	Base Rate	Staging Category
62031920	Men's or boys' suits, of artificial fibers, not knitted or crocheted, containing 36 percent or more of wool or fine animal hair	52 9 cents/kg + 21%	A
62031930	Men's or boys' suits, of artificial fibers, nesoi, not knitted or crocheted	14 9%	A
62031950	Men's or boys' suits, of textile mats(except wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, not knit or croch	3 8%	A
62031990	Men's or boys' suits, of textile mats(except wool, cotton or mmf), containing under 70% by weight of silk or silk waste, not knit or croch	7 1%	A
62032130	Men's or boys' ensembles, not knitted or crocheted, of worsted wool fabric with wool yarn having average fiber diameter of 18 5 micron or <	The rate applicable to each garment in the ensemble if separately entered	A
62032190	Men's or boys' ensembles, not knitted or crocheted, of wool or fine animal hair	The rate applicable to each garment in the ensemble if separately entered	A
62032210	Men's or boys' judo, karate and other oriental martial arts uniforms, not knitted or crocheted, of cotton	7 5%	A
62032230	Men's or boys' ensembles, not knitted or crocheted, of cotton, other than judo, karate and other oriental martial arts uniforms	The rate applicable to each garment in the ensemble if separately entered	A
62032300	Men's or boys' ensembles, not knitted or crocheted, of synthetic fibers	The rate applicable to each garment in the ensemble if separately entered	A
62032920	Men's or boys' ensembles, not knitted or crocheted, of artificial fibers	The rate applicable to each garment in the ensemble if separately entered	A
62032930	Men's or boys' ensembles, not knitted or crocheted, of textile materials nesoi	The rate applicable to each garment in the ensemble if separately entered	A
62033150	Men's or boys' suit-type jackets and blazers, of worsted wool fabric of wool yarn fiber avg diameter 18 5 micron or <, not knit/crocheted	17 5%	A
62033190	Men's or boys' suit-type jackets and blazers, of wool or fine animal hair, not knitted or crocheted	17 5%	A
62033210	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of cotton, containing 36 percent or more of flax fibers	2 8%	A
62033220	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of cotton, under 36% by weight of flax	9 4%	A
62033310	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers, cont 36% or more of wool or fine animal hair	22%	A
62033320	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers, under 36% by weight of wool	27 3%	A
62033910	Men's or boys' suit-type jackets and blazers, of artificial fibers, containing 36% or more by weight of wool or fine animal hair, not k/c	22%	A
62033920	Men's or boys' suit-type jackets and blazers, not knitted or crocheted, of artificial fibers, under 36% by weight of wool	27 3%	A
62033950	Men's or boys' suit-type jackets and blazers, of textile materials(except wool, cotton or mmf), cont 70% or more by weight of silk, not k/c	1%	A
62033990	Men's or boys' suit-type jackets and blazers, of text materials(except wool, cotton or mmf), containing under 70% by weight of silk, not k/c	6 5%	A
62034105	Men's or boys' trousers & breeches, of wool or fine an hair, cont elastomeric fib, water resist, w/o belt loops, weighing >9 kg/doz	7 6%	A
62034112	Men's or boys' trousers and breeches, other than of HTSA 6203 41 05, of wool yarn having average fiber diameter of 18 5 micron or less	41 9 cents/kg + 16 3%	A
62034118	Men's or boys' trousers and breeches, other than of HTSA 6203 41 05, nesoi	41 9 cents/kg + 16 3%	A

HTS 8	Description	Base Rate	Staging Category
62034120	Men's or boys' bib and brace overalls, not knitted or crocheted, of wool or fine animal hair	8 5%	A
62034210	Men's or boys' trousers, overalls & shorts, not knitted or crocheted, of cotton, cont 10 to 15% or more by weight of down	Free	K
62034220	Men's or boys' bib and brace overalls, not knitted or crocheted, of cotton, not containing 10 to 15% or more by weight of down, etc	10 3%	A
62034240	Men's or boys' trousers and shorts, not bibs, not knitted or crocheted, of cotton, not containing 15% or more by weight of down, etc	16 6%	G
62034310	Men's or boys' trousers, bib & brace overalls, breeches & shorts, not knitted or crocheted, of syn. fibers, cont. 15% or more of down, etc	Free	K
62034315	Men's or boys' bib and brace overalls, not knitted or crocheted, of synthetic fibers, water resistant, not down	7 1%	A
62034320	Men's or boys' bib and brace overalls, not knitted or crocheted, of synthetic fibers, not down, not water resistant	14 9%	A
62034325	Men's or boys' trousers, breeches and shorts, not knitted or crocheted, of synthetic fibers, certified hand-loomed and folklore products	12 2%	A
62034330	Men's or boys' trousers, etc, not knitted or crocheted, of synthetic fibers, containing 36 percent or more of wool or fine animal hair	49 6 cents/kg + 19 7%	A
62034335	Men's or boys' trousers and breeches, not knitted or crocheted, of synthetic fibers, nesoi, water resistant	7 1%	D
62034340	Men's or boys' trousers, breeches & shorts, of synthetic fibers, con under 15% wt down etc, cont under 36% wt wool, n/water resist, not k/c	27 9%	D
62034910	Men's or boys' bib and brace overalls, not knitted or crocheted, of artificial fibers	8 5%	A
62034915	Men's or boys' trousers, breeches and shorts, not knitted or crocheted, of artificial fibers, certified hand-loomed and folklore products	12 2%	A
62034920	Men's or boys' trousers, breeches and shorts, not knitted or crocheted, of artificial fibers, nesoi	27 9%	A
62034940	Men's or boys' trousers, bib & brace overalls, breeches & shorts, of text mats(except wool, cotton or mmf), cont > or = 70% wt silk, not k/c	Free	K
62034980	Men's or boys' trousers, bib & brace overalls, breeches & shorts, of text mats(except wool, cotton or mmf), con < 70% by wt silk, not k/c	2 8%	D
62041100	Women's or girls' suits, not knitted or crocheted, of wool or fine animal hair	14%	A
62041200	Women's or girls' suits, not knitted or crocheted, of cotton	14 9%	A
62041310	Women's or girls' suits, not knitted or crocheted, of synthetic fibers, containing 36 percent or more of wool or fine animal hair	17%	A
62041320	Women's or girls' suits, not knitted or crocheted, of synthetic fibers, nesoi	35 3 cents/kg + 25 9%	A
62041910	Women's or girls' suits, not knitted or crocheted, of artificial fibers, containing 36 percent or more of wool or fine animal hair	17%	A
62041920	Women's or girls' suits, not knitted or crocheted, of artificial fibers, nesoi	35 3 cents/kg + 25 9%	A
62041940	Women's or girls' suits, of textile materials(except wool,cotton or mmf), containing 70% or more by weight of silk or silk waste, not k/c	1%	A
62041980	Women's or girls' suits, of textile material(except wool,cotton or mmf), containing under 70% by weight of silk or silk waste, not knt/croc	6 5%	A
62042100	Women's or girls' ensembles, not knitted or crocheted, of wool or fine animal hair	The rate applicable to each garment in the ensemble if separately entered	A
62042210	Women's or girls' judo, karate and other oriental martial arts uniforms, not knitted or crocheted, of cotton	7 5%	A
62042230	Women's or girls' ensembles, not knitted or crocheted, of cotton, other than judo, karate and other oriental martial arts uniforms	The rate applicable to each garment in the ensemble if separately entered	A
62042300	Women's or girls' ensembles, not knitted or crocheted, of synthetic fibers	The rate applicable to each garment in the ensemble if separately entered	A
62042920	Women's or girls' ensembles, not knitted or crocheted, of artificial fibers	The rate applicable to each garment in the ensemble if separately entered	A

HTS 8	Description	Base Rate	Staging Category
62042940	Women's or girls' ensembles, not knitted or crocheted, of textile materials nesoi	The rate applicable to each garment in the ensemble if separately entered	A
62043110	Women's or girls' suit-type jackets & blazers, of wool or fine animal hair, not knitted or crocheted, cont 30% or more of silk/silk waste	7 5%	A
62043120	Women's or girls' suit-type jackets and blazers, of wool or fine animal hair, not knitted or crocheted, under 30% by weight of silk	17 5%	A
62043210	Women's or girls' suit-type jackets and blazers, of cotton, not knitted or crocheted, containing 36 percent or more of flax fibers	2 8%	A
62043220	Women's or girls' suit-type jackets and blazers, of cotton, not knitted or crocheted, under 36% flax	9 4%	A
62043310	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers, cont 30% or more of silk/silk waste	7 1%	A
62043320	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers, containing 36 percent or more of flax fibers	2 8%	A
62043340	Women's or girls' suit-type jackets & blazers, not knitted or crocheted, of synthetic fibers, cont 36% or more of wool or fine animal hair	46 3 cents/kg + 21%	A
62043350	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers, nesoi	27 3%	A
62043920	Women's or girls' suit-type jackets & blazers, not knitted or crocheted, of artificial fibers, cont 36% or more of wool or fine animal hair	37 1 cents/kg + 16 8%	A
62043930	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of artificial fibers, under 36% by weight of wool	27 3%	A
62043960	Women's or girls' suit-type jackets and blazers, not knitted/crocheted, of textile materials nesoi, cont 70% + of silk or silk waste	1%	A
62043980	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of textile materials nesoi	6 3%	A
62044110	Women's or girls' dresses, not knitted or crocheted, of wool or fine animal hair, containing 30 percent of silk or silk waste	7 2%	A
62044120	Women's or girls' dresses, not knitted or crocheted, of wool or fine animal hair, under 30% by weight of silk	13 6%	A
62044210	Women's or girls' dresses, not knitted or crocheted, of cotton, certified hand-loomed and folklore products	11 8%	A
62044220	Women's or girls' dresses, not knitted or crocheted, of cotton, containing 36 percent or more of flax fibers, other than certified	5 5%	A
62044230	Women's or girls' dresses, not knitted or crocheted, of cotton, nesoi	8 4%	A
62044310	Women's or girls' dresses, not knitted or crocheted, of synthetic fibers, certified hand-loomed and folklore products	11 3%	A
62044320	Women's or girls' dresses, not knit or crocheted, of synthetic fibers, containing 30% or more of silk or silk waste, other than certified	7 1%	A
62044330	Women's or girls' dresses, of synthetic fibers, not knitted or crocheted, containing 36 percent or more of wool or fine animal hair, nesoi	14 9%	A
62044340	Women's or girls' dresses, not knitted or crocheted, of synthetic fibers, nesoi	16%	A
62044420	Women's or girls' dresses, not knitted or crocheted, of artificial fibers, nesoi, certified hand-loomed and folklore products	11 3%	A
62044430	Women's or girls' dresses, not knitted or crocheted, of artificial fibers, containing 36 percent or more of wool or fine animal hair	8 5%	A
62044440	Women's or girls' dresses, not knitted or crocheted, of artificial fibers, nesoi	16%	A
62044910	Women's or girls' dresses, not knitted or crocheted, containing 70% or more by weight of silk or silk waste	6 9%	A
62044950	Women's or girls' dresses, not knitted or crocheted, of textile materials nesoi	6 9%	A
62045100	Women's or girls' skirts and divided skirts, not knitted or crocheted, of wool or fine animal hair	14%	A
62045210	Women's or girls' skirts and divided skirts, not knitted or crocheted, of cotton, certified hand-loomed and folklore products	8%	A
62045220	Women's or girls' skirts and divided skirts, not knitted or crocheted, of cotton, nesoi	8 2%	A
62045310	Women's or girls' skirts and divided skirts, not knitted or crocheted, of synthetic fibers, certified hand-loomed and folklore products	11 3%	A
62045320	Women's or girls' skirts & divided skirts, nt knit or crocheted, of synthetic fibers, cont 36% or more of wool or fine animal hair, nesoi	14 9%	A
62045330	Women's or girls' skirts and divided skirts, not knitted or crocheted, of synthetic fibers, nesoi	16%	A
62045910	Women's or girls' skirts and divided skirts, not knitted or crocheted, of artificial fibers, certified hand-loomed and folklore products	11 3%	A
62045920	Women's or girls' skirts & divided skirts, nt knit or crocheted, of artificial fibers, cont 36% or more of wool or fine animal hair, nesoi	14 9%	A
62045930	Women's or girls' skirts and divided skirts, not knitted or crocheted, of artificial fibers, nesoi	16%	A
62045940	Women's or girls' skirts and divided skirts, not knitted or crocheted, of textile materials nesoi	6 6%	A
62046110	Women's or girls' trousers & breeches, of wool or f a h , cont elastomeric fib, water resist, w/o belt loops, weighing > 6 kg/doz, not k/c	7 6%	A
62046190	Women's or girls' trousers & breeches, of wool, not cont elastomeric fib, not water resist, w belt loops, weighing under 6 kg/doz, not k/c	13 6%	A
62046210	Women's or girls' trousers, bib & brace overalls, breeches & shorts, not knit or crocheted, of cotton, cont 15% or more by wt of down, etc	Free	K

HTS 8	Description	Base Rate	Staging Category
62046220	Women's or girls' bib and brace overalls, not knitted or crocheted, of cotton, not containing 15% or more by weight of down, etc	8 9%	A
62046230	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of cotton, nesoi, certified hand-loomed and folklore products	7 1%	A
62046240	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of cotton, nesoi	16 6%	G
62046310	Women's or girls' trousers, bib & brace overalls, breeches & shorts, nt knit or crocheted, of syn fibers, cont 15% or more of down, etc	Free	K
62046312	Women's or girls' bib & brace overalls, not knit or crocheted, of syn fibers, water resistant, not cont 15% or more by wt of down, etc	7 1%	A
62046315	Women's or girls' bib & brace overalls of synthetic fibers, not knitted or crocheted, not cont 15% or more by weight of down, etc, nesoi	14 9%	A
62046320	Women's or girls' trousers, breeches & shorts, not knit or crocheted, of synthetic fibers, nesoi, certified hand-loomed & folklore products	11 3%	A
62046325	Women's or girls' trousers, breeches & shorts, not knit or crocheted, of syn fibers, cont 36% or more of wool or fine animal hair, nesoi	13 6%	A
62046330	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of synthetic fibers, nesoi, water resistant	7 1%	A
62046335	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of synthetic fibers, nesoi	28 6%	D
62046910	Women's or girls' bib and brace overalls, not knitted or crocheted, of artificial fibers	13 6%	A
62046920	Women's or girls' trousers, breeches & shorts, not knit or crocheted, of artificial fibers, cont 36% or more of wool or fine animal hair	13 6%	A
62046925	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of artificial fibers, nesoi	28 6%	A
62046940	Women's or girls' trousers, bib and brace overalls, breeches & shorts, of silk or silk waste, cont > or = 70% wt silk or silk waste, not k/c	1 1%	A
62046960	Women's or girls' trousers, bib & brace overalls, breeches & shorts, of silk or silk waste, cont under 70% by wt silk or silk waste, not k/c	7 1%	A
62046990	Women's or girls' trousers, bib and brace overalls, breeches and shorts, not knitted or crocheted, of textile materials nesoi	2 8%	A
62051010	Men's or boys' shirts, not knitted or crocheted, of wool or fine animal hair, certified hand-loomed and folklore products	9 2%	A
62051020	Men's or boys' shirts, not knitted or crocheted, of wool or fine animal hair, nesoi	17 5%	A
62052010	Men's or boys' shirts, not knitted or crocheted, of cotton, certified hand-loomed and folklore products	8 7%	A
62052020	Men's or boys' shirts, not knitted or crocheted, of cotton, nesoi	19 7%	D
62053010	Men's or boys' shirts, not knitted or crocheted, of manmade fibers, certified hand-loomed and folklore products	12 2%	A
62053015	Men's or boys' shirts, not knitted or crocheted, of manmade fibers, containing 36 percent or more of wool or fine animal hair, nesoi	49 6 cents/kg + 19 7%	A
62053020	Men's or boys' shirts, not knitted or crocheted, of manmade fibers, nesoi	29 1 cents/kg + 25 9%	A
62059010	Men's or boys' shirts, of silk or silk waste, containing 70% or more by wt of silk or silk waste, not knitted or crocheted	1 1%	A
62059030	Men's or boys' shirts, of silk or silk waste, containing under 70% by wt of silk or silk waste, not knitted or crocheted	7 1%	A
62059040	Men's or boys' shirts, not knitted or crocheted, of textile materials, nesoi	2 8%	D
62061000	Women's or girls' blouses, shirts and shirt-blouses, not knitted or crocheted, of silk or silk waste	6 9%	A
62062010	Women's or girls' blouses and shirts, not knitted or crocheted, of wool or fine animal hair, certified hand-loomed and folklore products	8 5%	A
62062020	Women's or girls' blouses & shirts, not knitted or crocheted, of wool or fine animal hair, containing 30% or more of silk/silk waste, nesoi	7 1%	A
62062030	Women's or girls' blouses and shirts, not knitted or crocheted, of wool or fine animal hair, nesoi	17%	A
62063010	Women's or girls' blouses and shirts, not knitted or crocheted, of cotton, certified hand-loomed and folklore products	9%	A
62063020	Women's or girls' blouses and shirts, not knitted or crocheted, of cotton, containing 36 percent or more of flax fibers, nesoi	3 5%	A
62063030	Women's or girls' blouses and shirts, not knitted or crocheted, of cotton, nesoi	15 4%	D
62064010	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, certified hand-loomed and folklore products	11 3%	A
62064020	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, containing 30 percent or more of silk/silk waste, nesoi	4%	A
62064025	Women's or girls' blouses, shirts and shirt-blouses, not knitted or crocheted, of manmade fibers, containing 36% or more of wool, nesoi	56 3 cents/kg + 14 3%	A
62064030	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, nesoi	26 9%	A
62069000	Women's or girls' blouses, shirts and shirt-blouses, not knitted or crocheted, of textile materials nesoi	6 7%	A
62071100	Men's or boys' underpants and briefs, not knitted or crocheted, of cotton	6 1%	A
62071910	Men's or boys' underpants and briefs, of textile mats(except cotton), cont 70% or more wt of silk or silk waste, not knitted/crocheted	1 7%	A
62071990	Men's or boys' underpants and briefs, of textile mats(except cotton), cont under 70% by wt of silk or silk waste, not knitted/crocheted	10 5%	A
62072100	Men's or boys' nightshirts and pajamas, not knitted or crocheted, of cotton	8 9%	A
62072200	Men's or boys' nightshirts and pajamas, not knitted or crocheted, of man-made fibers	16%	A

HTS 8	Description	Base Rate	Staging Category
62072910	Men's or boys' nightshirts and pajamas, of textile materials(except cotton or mmf), cont 70% or more by wt of silk or silk waste, not k/c	1 1%	A
62072990	Men's or boys' nightshirts and pajamas, of textile materials(except cotton or mmf), cont under 70% by weight of silk or silk waste, not k/c	7 1%	A
62079110	Men's or boys' bathrobes, dressing gowns and similar articles, not knitted or crocheted, of cotton	8 4%	A
62079130	Men's or boys' singlets and other undershirts, not knitted or crocheted, of cotton	6 1%	A
62079220	Men's or boys' bathrobes, dressing gowns and similar articles, not knitted or crocheted, of man-made fibers	14 9%	A
62079240	Men's or boys' singlets and other undershirts, not knitted or crocheted, of man-made fibers, nesoi	10 5%	A
62079920	Men's or boys' bathrobes, dressing gowns and similar articles, not knitted or crocheted, of wool or fine animal hair	8 5%	A
62079940	Men's or boys' singlets and other undershirts, not knitted or crocheted, of wool or fine animal hair	6 1%	A
62079970	Men's or boys' undershirts, bathrobes, & sim art, cont 70% or more by wt of silk or silk waste, not knitted or crocheted	1 1%	A
62079990	Men's or boys' undershirts, bathrobes, & sim art, of text mats (except of cotton, mmf, wool, silk), not knitted or crocheted	7 1%	A
62081100	Women's or girls' slips and petticoats, not knitted or crocheted, of man-made fibers	14 9%	A
62081920	Women's or girls' slips and petticoats, not knitted or crocheted, of cotton	11 2%	A
62081950	Women's or girls' slips and petticoats, of textile materials (except mmf or cotton), cont 70% or more by wt of silk or silk waste, not k/c	1 4%	A
62081990	Women's or girls' slips and petticoats, of textile materials (except mmf or cotton), cont under 70% by weight of silk or silk waste, not k/c	8 7%	A
62082100	Women's or girls' nightdresses and pajamas, not knitted or crocheted, of cotton	8 9%	A
62082200	Women's or girls' nightdresses and pajamas, not knitted or crocheted, of man-made fibers	16%	A
62082910	Women's or girls' nightdresses and pajamas, of textile materials(except cotton or mmf), cont > or = 70% by wt of silk or silk waste, not k/c	1 1%	A
62082990	Women's or girls' nightdresses and pajamas, of textile materials(except cotton or mmf), cont under 70% by wt of silk or silk waste, not k/c	7 1%	A
62089110	Women's or girls' bathrobes, dressing gowns and similar articles, not knitted or crocheted, of cotton	7 5%	A
62089130	Women's or girls' undershirts and underpants, not knitted or crocheted, of cotton	11 2%	A
62089200	Women's or girls' singlets & other undershirts, briefs, panties, bathrobes & similar articles, not knitted or crocheted, of man-made fibers	16%	A
62089920	Women's or girls' undershirts, underpants, bathrobes & like articles, not knitted or crocheted, of wool or fine animal hair	8 5%	A
62089930	Women's or girls' singlet & other undershirt, briefs, panties, negligees, dressing gowns & sim art, of silk, con > or = 70% wt silk, not k/c	1 1%	A
62089950	Women's or girls' singlets & other undershirts, briefs, panties, negligees, dressing gowns & sim art, of silk, con < 70% wt silk, not k/c	7 1%	A
62089980	Women's or girls' undershirts, underpants, bathrobes & like articles, not knitted or crocheted, of textile materials nesoi	2 8%	A
62091000	Babies' garments and clothing accessories, not knitted or crocheted, of wool or fine animal hair	31 8 cents/kg + 14 4%	A
62092010	Babies' dresses, not knitted or crocheted, of cotton	11 8%	A
62092020	Babies' blouses and shirts, except those imported as parts of sets, not knitted or crocheted, of cotton	14 9%	A
62092030	Babies' trousers, breeches and shorts, except those imported as parts of sets, not knitted or crocheted, of cotton	14 9%	A
62092050	Babies' garments & clothing acc nesoi, of cotton, incl sunsuits & sim app, sets & parts of sets, & diapers, not knitted or crocheted	9 3%	A
62093010	Babies' blouses and shirts, except those imported as parts of sets, not knitted or crocheted, of synthetic fibers	22%	A
62093020	Babies' trousers, breeches and shorts, except those imported as parts of sets, not knitted or crocheted, of synthetic fibers	28 6%	A
62093030	Babies' garments and clothing accessories, not knitted or crocheted, nesoi, of synthetic fibers	16%	A
62099010	Babies' blouses and shirts, except those imported as parts of sets, not knitted or crocheted, of artificial fibers	22%	A
62099020	Babies' trousers, breeches and shorts, except those imported as parts of sets, not knitted or crocheted, of artificial fibers	14 9%	A
62099030	Babies' garments and clothing accessories, not knitted or crocheted, nesoi, of artificial fibers	14 9%	A
62099050	Babies' garments and clothing accessories, of text mats(except wool, cotton or mmf), cont 70% or more by wt of silk or silk waste, not k/c	Free	K
62099090	Babies' garments and clothing accessories, of textile mats(except wool, cotton or mmf), cont under 70% by wt of silk or silk waste, not k/c	2 8%	A
62101020	Garments, not knitted or crocheted, made up of fabrics of heading 5602 or 5603 formed on a base of paper or covered or lined with paper	2 8%	A
62101050	Nonwoven dispos apparel designed for hosps, clinics, labs or cont area use, made up of fab of 5602/5603, r/formed or lined w paper, not k/c	Free	K
62101070	Disposable briefs and panties designed for one time use, made up of fabrics of 5602 or 5603, not formed or lined w paper, not k/c	8 5%	A
62101090	Garments, nesoi, made up of fabrics of heading 5602 or 5603, not formed or lined w paper, not k/c	16%	A
62102030	Men's or boys' garments, sim to 6201 11-6201 19, of mmf, outer surf impreg, coated etc w rub/plast, underlying fab completely obsc, not k/c	3 8%	A

HTS 8	Description	Base Rate	Staging Category
62102050	Men's or boys' overcoats/carcoats/capes/etc of mmf, other than with outer sur impreg/coated/etc w/ rub/plast, n knitted/crocheted	7 1%	A
62102070	Men's or boys' overcoats/carcoats/capes/etc of tx mat(excl mmf), outer sur impreg/etc w/rub/plast completely obscuring fab, n k/c	3 3%	A
62102090	Men's or boys' overcoats/carcoats/capes/etc of tx mat(excl mmf), other than with outer sur impreg/coated/etc w/ rub/plast, n k/c	6 2%	A
62103030	Women's or girls' overcoats/carcoats/capes/etc of mmf, outer sur impreg/coated/etc w/rub/plast completely obscuring fab, n k/c	3 8%	A
62103050	Women's or girls' overcoats/carcoats/capes/etc of mmf, other than with outer sur impreg/coated/etc w/rub/plast, n k/c	7 1%	A
62103070	Women's or girls' overcoats/carcoats/capes/etc of tx mat(excl mmf), fabric impreg/coated w/rub/plast completely obscuring fab, n k/c	3 3%	A
62103090	Women's or girls' overcoats/carcoats/capes/etc of tx mat(excl mmf), other than with outer sur impreg/coated etc w/rub/plast, n k/c	6 2%	A
62104030	Men's or boys' garm, nesoi, of fab of 5903/5906/5907, of mmf, w/outer sur impreg/coated/etc w/rub/plast completely obscuring fab, n k/c	3 8%	A
62104050	Men's or boys' garm, nesoi, of fab of 5903/5906/5907, of mmf, other than w/outer sur impreg/coated/etc w/rub/plast, n k/c	7 1%	A
62104070	Men's or boys' garm, nesoi, of fab of 5903/5906/5907, of tx mat(excl mmf), w/outer sur impreg/etc w/rub/plast compl obscuring fab, n k/c	3 3%	A
62104090	Men's or boys' garm, nesoi, of fab of 5903/5906/5907, of tx mat(excl mmf), w/outer sur impreg/etc w/rub/plast, n k/c	6 2%	A
62105030	Women's or girls' garm, nesoi, of fab of 5903/5906/5907, of mmf, w/outer sur impreg/coated/etc w/rub/plast compl obscuring fab, n k/c	3 8%	A
62105050	Women's or girls' garm, nesoi, of fab of 5903/5906/5907, of mmf, other than w/outer sur impreg/etc w/rub/plast, n k/c	7 1%	A
62105070	Wom's or girls' garm, nesoi, of fab of 5903/5906/5907, of tx mat(excl mmf), w/outer sur impreg/etc w/rub/plast comp obscuring fab, n k/c	3 3%	A
62105090	Wom's or girls' garm, nesoi, of fab of 5903/5906/5907, of tx mat(except mmf), other than w/outer sur impreg/coated w/rub/plas, n k/c	6 2%	A
62111110	Men's or boys' swimwear, not knitted or crocheted, of man-made fibers	27 8%	A
62111140	Men's or boys' swimwear, of textile materials(except mmf), containing 70% or more by weight of silk or silk waste, not knit or crocheted	4%	A
62111180	Men's or boys' swimwear, of textile materials(except mmf), containing under 70% by weight of silk or silk waste, not knit or crocheted	7 5%	A
62111210	Women's or girls' swimwear, not knitted or crocheted, of man-made fibers	11 8%	A
62111240	Women's or girls' swimwear, of textile materials(except mmf), containing 70% or more by weight of silk or silk waste, not knit or crocheted	1 2%	A
62111280	Women's or girls' swimwear, of textile materials(except mmf), containing under 70% by weight of silk or silk waste, not knit or crocheted	7 5%	A
62112004	Anoraks, windbreakers and similar articles imported as parts of ski-suits, con 15% or more by wt of down & waterfowl plumage, etc, not k/c	0 7%	A
62112008	Anoraks, windbreakers and similar articles imported as parts of ski-suits, con under 15% by wt of down & waterfowl plumage, etc, not k/c	4 4%	A
62112015	Men's or boys' ski-suits, not knitted or crocheted, water resistant, not containing 15% or more by weight of down, etc	7 1%	A
62112024	Men's or boys' anoraks, windbreakers and sim art impted as pts of ski-suits, of wool, con < 15% wt of down etc, not water resist, not k/c	17 5%	A
62112028	Men's or boys' anoraks, etc imported as parts of ski-suits, of tx mats(except wool), con 15% wt of down etc, not water resist, not k/c	27 7%	A
62112034	Men's or boys' trousers and breeches imported as parts of ski-suits, of wool, con under 15% by wt of down etc , not water resist, not k/c	17 5%	A
62112038	Men's or boys' trousers & breeches imported as pts of ski-suits, of tx mat(except wool), con 15% wt down etc, not water resist, not k/c	28 1%	A
62112044	Men's or boys' ski-suits nesoi, of wool or fine animal hair, con under 15% wt down etc, not water resist, not knitted/crocheted	14%	A
62112048	Men's or boys' ski-suits nesoi, of tx mats(except wool or fine animal hair), con under 15% wt down etc, not water resist, not knitted/croch	14 9%	A
62112054	Women's or girls' anoraks, windbreakers and sim art impted as pts of ski-suits, of wool, con 15% wt down etc, not water resist, not k/c	17 5%	A
62112058	Women's or girls' anoraks and sim art imported as pts of ski-suits, of tx mats(except wool), con < 15% wt down etc, not wat resist, n k/c	28%	A
62112064	Women's or girls' trousers and breeches imported as parts of ski-suits, of wool, cont under 15% by wt of down etc, not water resist, not k/c	17 5%	A
62112068	Women's or girls' trousers & breeches imp as pts of ski-suits, of tx mats(except wool), con < 15% wt of down etc, not wat resist, not k/c	28 6%	A
62112074	Women's or girls' ski-suits nesoi, of wool or fine animal hair, con under 15% by wt of down etc, not water resistant, not knit or crocheted	14%	A
62112078	Women's or girls' ski-suits nesoi, of tx mats(except wool), con under 15% by weight of down etc, not water resistant, not knit or crocheted	14 9%	A
62113100	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of wool or fine animal hair	12%	A
62113200	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of cotton	8 1%	A
62113300	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of man-made fibers	16%	A
62113910	Men's or boys' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton or mmf), cont 70% or more wt of silk, not k/c	0 5%	A
62113990	Men's or boys' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton or mmf), cont under 70% by wt of silk, not k/c	2 8%	A
62114100	Women's or girls' track suits or other garments nesoi, not knitted or crocheted, of wool or fine animal hair	12%	A
62114200	Women's or girls' track suits or other garments nesoi, not knitted or crocheted, of cotton	8 1%	A
62114300	Women's or girls' track suits or other garments nesoi, not knitted or crocheted, of man-made fibers	16%	A

HTS 8	Description	Base Rate	Staging Category
62114910	Women's or girls' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton or mmf), cont 70% or more wt of silk, not k/c	12%	A
62114990	Women's or girls' garments(excl swimwear or ski-suits), nesoi, of tex mat(except wool, cotton or mmf), cont under 70% by wt of silk, not k/c	7 3%	D
62121030	Brassieres, containing lace, net or embroidery, containing 70% or more by weight of silk or silk waste, whether or not knitted or crocheted	4 8%	A
62121050	Brassieres containing lace, net or embroidery, containing under 70% by weight of silk or silk waste, whether or not knitted or crocheted	16 9%	G
62121070	Brassieres, not containing lace, net or embroidery, containing 70% or more by wt of silk or silk waste, whether or not knitted or crocheted	2 7%	A
62121090	Brassieres, not containing lace, net or embroidery, containing under 70% by wt of silk or silk waste, whether or not knitted or crocheted	16 9%	G
62122000	Girdles and panty-girdles	20%	A
62123000	Corsets	23 5%	A
62129000	Braces, suspenders, garters and similar articles and parts thereof	6 6%	A
62131010	Handkerchiefs, not knitted or crocheted, containing 70% or more by weight of silk or silk waste	1 1%	A
62131020	Handkerchiefs, of silk or silk waste, containing less than 70 percent by weight of silk or silk waste	3 8%	A
62132010	Handkerchiefs, not knitted or crocheted, of cotton, hemmed, not containing lace or embroidery	13 2%	A
62132020	Handkerchiefs, not knitted or crocheted, of cotton, nesoi	7 1%	A
62139010	Handkerchiefs, not knitted or crocheted, of man-made fibers	10 8%	A
62139020	Handkerchiefs, not knitted or crocheted, of textile materials, nesoi	5 3%	A
62141010	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, containing 70% or more silk or silk waste	1 2%	A
62141020	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, containing less than 70% silk or silk waste	3 9%	A
62142000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of wool or fine animal hair	6 7%	A
62143000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of synthetic fibers	5 3%	A
62144000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of artificial fibers	5 3%	A
62149000	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of textile materials nesoi	11 3%	A
62151000	Ties, bow ties and cravats, not knitted or crocheted, of silk or silk waste	7 2%	A
62152000	Ties, bow ties and cravats, not knitted or crocheted, of man-made fibers	24 8 cents/kg + 12 7%	A
62159000	Ties, bow ties and cravats, not knitted or crocheted, of textile materials nesoi	5%	A
62160005	Ice hockey and field hockey gloves, not knitted or crocheted, impregnated, coated or covered with plastics or rubber	Free	K
62160008	Gloves, mittens & mitts, for sports, including ski & snowmobile gloves, etc , not knitted/crocheted, impreg or cov with plastic/rubber	0 8%	A
62160013	Gloves etc (excl for sports etc), not k/c, impreg etc with plas/rub, w/o four , cut & sewn, of veg fibers, over 50% by wt plas/rub	12 5%	A
62160017	Gloves etc (excl for sports), not k/c, impreg etc with plas/rub, w/o four , cut & sewn, of veg fibers, cont <50% by wt plas /rubber	23 5%	A
62160019	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, cut & sewn from pre-exist impreg fab, of non-veg fib, con > 50% wt plas/rub	11 1 cents/kg + 5 5%	A
62160021	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, cut & sewn from pre-exist impreg fab, of non-veg fib, con < 50% wt plas/rub	20 6 cents/kg + 10 3%	A
62160024	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, not cut & sewn from pre-exist fab, con 50% or more wt cotton/mmf, not k/c	13 2%	A
62160026	Gloves, mittens and mitts(excl sports), w/o four, impreg etc, not cut & sewn from pre-exist fab, con under 50% wt cotton or mmf, not k/c	7%	A
62160029	Gloves, mittens and mitts(excl sports), impreg, etc , with fourchettes, cont 50% or more by wt of coton, mmf or combo thereof, not knit/croc	13%	A
62160031	Gloves, mittens and mitts(excl sports), impreg, etc , with fourchettes, cont under 50% by wt of coton, mmf or combo thereof, not knit/croc	7%	A
62160033	Ice hockey and field hockey gloves, not knitted or crocheted, of cotton, not impregnated, coated or covered with plastics or rubber	Free	K
62160035	Gloves, mittens & mitts, all the foregoing for sports use, including ski & snowmobile gloves, mittens & mitts, of cotton	2 8%	A
62160038	Gloves, mittens & mitts (excl for sports), not impregnated, coated or covered with plastics or rubber, of cotton, without fourchettes	23 5%	A
62160041	Gloves, mittens & mitts (excl for sports), not impregnated, coated or covered with plastics or rubber, of cotton, with fourchettes	23 5%	A
62160043	Ice hockey and field hockey gloves, not knitted or crocheted, of man-made fibers, not impregnated etc with plastics or rubber	Free	K
62160046	Gloves, mittens & mitts, for sports use, incl ski & snowmobile, of man-made fibers, not impregnated/coated with plastics or rubber	2 8%	A
62160054	Gloves, mittens & mitts (excl for sports), not impregnated, coated or covered with plastics or rubber, of man-made fibers, w/o fourchettes	20 7 cents/kg + 10 4%	A
62160058	Gloves, mittens & mitts (excl for sports), not impregnated, coated or covered with plastics or rubber, of mmf, with fourchettes	20 7 cents/kg + 10 4%	A
62160080	Gloves, mittens and mitts, not knitted or crocheted, of wool or fine animal hair, nesoi	3 5%	A
62160090	Gloves, mittens and mitts, not knitted or crocheted, of textile materials nesoi	3 8%	A

HTS 8	Description	Base Rate	Staging Category
62171010	Made up clothing accessories(excl those of heading 6212), containing 70% or more by weight of silk or silk waste, not knitted or crocheted	2 3%	A
62171085	Headbands, ponytail holders and similar articles, of textile materials containing < 70% by weight of silk, not knit/crochet	14 6%	A
62171095	Made up clothing accessories (excl of heading 6212 or headbands, ponytail holders & like), containing < 70% wgt of silk, not knit/crochet	14 6%	A
62179010	Parts of garments or of clothing accessories (excl those of heading 6212), containing 70% or more by weight of silk or silk waste, not k/c	2 3%	A
62179090	Parts of garments or of clothing accessories(excl those of heading 6212), containing under 70% by weight of silk or silk waste, n/knit/croc	14 6%	A
63011000	Electric blankets	11 4%	A
63012000	Blankets (other than electric blankets) and traveling rugs, of wool or fine animal hair	Free	K
63013000	Blankets (other than electric blankets) and traveling rugs, of cotton	8 4%	A
63014000	Blankets (other than electric blankets) and traveling rugs, of synthetic fibers	8 5%	A
63019000	Blankets and traveling rugs, nesoi	7 2%	A
63021000	Bed linen, knitted or crocheted	6%	A
63022130	Bed linen, not knitted or crocheted, printed, of cotton, cont any embroidery, lace, braid, edging, trimming, piping or applique work, napped	11 9%	A
63022150	Bed linen, not knit or crocheted, printed, of cotton, cont any embroidery, lace, braid, edging, trimming, piping or applique work, n/napped	20 9%	A
63022170	Bed linen, not knit or crocheted, printed, of cotton, not cont any embroidery, lace,braid, edging, trimming, piping or applique work, napped	2 5%	A
63022190	Bed linen, not knit or croc, printed, of cotton, not cont any embroidery, lace, braid, edging, trimming, piping or applique work, not napped	6 7%	A
63022210	Bed linen, not knitted or crocheted, printed, of manmade fibers, containing embroidery, lace, braid, etc or applique work	14 9%	A
63022220	Bed linen, not knitted or crocheted, printed, of manmade fibers, nesoi	11 4%	A
63022900	Bed linen, not knitted or crocheted, printed, of textile materials nesoi	4 5%	A
63023130	Bed linen, not knit/croc, not printed, of cotton, cont any embroidery, lace, braid, edging, trimming, piping or applique work, napped	11 9%	A
63023150	Bed linen, not knit/croc, not printed, of cotton, cont any embroidery, lace, braid, edging, trimming, piping or applique work, not napped	20 9%	A
63023170	Bed linen, not knit/croc, not printed, of cotton, not cont any embroidery, lace, braid, edging, trimming, piping or applique work, napped	3 8%	A
63023190	Bed linen, not knit/croc, not printed, of cotton, not cont any embroidery, lace, braid, edging, trimming,piping or applique work, not napped	6 7%	A
63023210	Bed linen, not knitted or crocheted, not printed, of manmade fiber, containing embroidery, lace, braid, etc or applique work	14 9%	A
63023220	Bed linen, not knitted or crocheted, not printed, of manmade fibers, nesoi	11 4%	A
63023900	Bed linen, not knitted or crocheted, not printed, of textile materials nesoi	4 3%	A
63024010	Table linen, knitted or crocheted, of vegetable fiber (except of cotton)	6 4%	A
63024020	Table linen, knitted or crocheted, nesoi	6 8%	A
63025110	Damask tablecloths and napkins, not knitted or crocheted, of cotton	6 1%	A
63025120	Plain woven tablecloths and napkins, not knitted or crocheted, of cotton	4 8%	A
63025130	Tablecloths and napkins, other than plain woven or damask, not knitted or crocheted, of cotton	5 8%	A
63025140	Table linen, other than tablecloths and napkins, not knitted or crocheted, of cotton, nesoi	6 3%	A
63025210	Tablecloths and napkins of flax, not knitted or crocheted	5 1%	A
63025220	Table linen of flax, other than tablecloths and napkins, not knitted or crocheted	Free	K
63025300	Table linen of man-made fibers, not knitted or crocheted	11 3%	A
63025900	Table linen, of textile materials other than of cotton, flax or man-made fibers, not knitted or crocheted	8 8%	A
63026000	Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton	9 1%	A
63029100	Toilet and kitchen linen, other than terry toweling or similar terry fabrics of cotton	9 2%	A
63029200	Toilet and kitchen linen of flax	Free	K
63029310	Toilet and kitchen linen, of manmade fibers, of pile or tufted construction	6 2%	A
63029320	Toilet and kitchen linen, of manmade fibers, nesoi	9 9%	A
63029910	Toilet and kitchen linen of textile materials nesoi, containing 85% or more by weight of silk or silk waste	2 7%	A
63029920	Toilet and kitchen linen of textile materials nesoi, containing less than 85% by weight of silk or silk waste	8 4%	A
63031100	Curtains (including drapes), interior blinds and valances of cotton, knitted or crocheted	10 3%	A
63031200	Curtains (including drapes), interior blinds and valances of synthetic fibers, knitted or crocheted	11 3%	A
63031900	Curtains (including drapes),interior blinds and valances of textile materials other than of cotton or synthetic fibers, knitted or crocheted	6 4%	A
63039100	Curtains (including drapes), interior blinds and valances of cotton, not knitted or crocheted	10 3%	A
63039210	Curtains/drapes, inter blinds, etc of syn fib, made up from fab of subh 5407 60 11/5407 60 21/5407 60 91, not knitted or crocheted	11 3%	A
63039220	Curtains (including drapes), interior blinds and valances, nesoi, of synthetic fibers, not knitted or crocheted	11 3%	D
63039900	Curtains (including drapes),interior blinds, valances of textile materials other than of cotton or of synthetic fibers,not knitted/crocheted	11 3%	A
63041110	Bedspreads of cotton, knitted or crocheted, excluding those of heading 9404	12%	A
63041120	Bedspreads of man-made fibers, knitted or crocheted, excluding those of heading 9404	6 5%	A
63041130	Bedspreads of textile materials other than of cotton or of man-made fibers, knitted or crocheted, excluding those of heading 9404	5 9%	A

HTS 8	Description	Base Rate	Staging Category
63041905	Bedspreads, not knitted or crocheted, of cotton, containing any embroidery, lace, etc	12%	A
63041910	Bedspreads, not knitted or crocheted, of cotton, nesoi	4 4%	A
63041915	Bedspreads, not knitted or crocheted, of manmade fibers, containing any embroidery, lace, etc	14 9%	A
63041920	Bedspreads, not knitted or crocheted, of manmade fibers, nesoi	6 5%	A
63041930	Bedspreads, not knitted or crocheted, other than those of cotton or man-made fibers, excluding those of heading 9404	6 3%	A
63049100	Furnishing articles (excluding those of heading 9404 and other than bedspreads) knitted or crocheted	5 8%	A
63049200	Furnishing articles (excluding those of heading 9404 and other than bedspreads) not knitted or crocheted, of cotton	6 3%	A
63049300	Furnishing articles (excluding those of heading 9404 and other than bedspreads) not knitted or crocheted, of synthetic fibers	9 3%	A
63049910	Wall hangings, not knitted or crocheted, of wool or fine animal hair, the foregoing certified hand-loomed and folklore products	3 8%	A
63049915	Wall hangings, not knitted or crocheted, of wool or fine animal hair, nesoi	11 3%	A
63049925	Wall hangings of jute, excluding those of heading 9404	11 3%	A
63049935	Furnishing articles (excl those of heading 9404 and other than bedspreads and jute wall hangings) of veg fibers (excl cotton), not k/c	11 3%	A
63049940	Certified hand-loomed and folklore pillow covers of wool or fine animal hair, not knitted or crocheted	3 8%	A
63049960	Furnishing articles (excluding those of heading 9404 and other than bedspreads) not knitted or crocheted, of textile materials, nesoi	3 2%	A
63051000	Sacks and bags of a kind used for the packing of goods, of jute or of other textile bast fibers of heading 5303	Free	K
63052000	Sacks and bags of a kind used for the packing of goods, of cotton	6 2%	A
63053200	Flexible intermed bulk containers of a kind used for packing goods, of man-made textile materials	8 4%	A
63053300	Other sacks/bags for packing goods, of mm tex mat (not flex intermed bulk containers), of polyethylene or polypro strip or the like	8 4%	A
63053900	Sacks and bags of a kind used for the packing of goods, of man-made textile materials, nesoi	8 4%	A
63059000	Sacks and bags of a kind used for the packing of goods, of textile materials, nesoi	6 2%	A
63061100	Tarpaulins, awnings and sunblinds, of cotton	8%	A
63061200	Tarpaulins, awnings and sunblinds, of synthetic fibers	8 8%	A
63061900	Tarpaulins, awnings and sunblinds, of textile materials other than of cotton or synthetic fibers	5 1%	A
63062100	Tents of cotton	8%	A
63062210	Backpacking tents of synthetic fibers	Free	K
63062290	Tents other than backpacking tents, of synthetic fibers	8 8%	A
63062900	Tents of textile materials other than of cotton or synthetic fibers	2 9%	A
63063100	Sails for boats, sailboards or landcraft, of synthetic fibers	Free	K
63063900	Sails for boats, sailboards or landcraft, of textile materials other than of synthetic fibers	Free	K
63064100	Pneumatic mattresses of cotton	3 7%	A
63064900	Pneumatic mattresses of textile materials other than of cotton	3 7%	A
63069100	Camping goods nesoi, of cotton	3 5%	A
63069900	Camping goods nesoi, of textile materials other than of cotton	4 5%	A
63071010	Dustcloths, mop cloths and polishing cloths, of cotton	4 1%	A
63071020	Floor cloths, dishcloths and similar cleaning cloths of textile materials (except dustcloths, mops cloths and polishing cloths of cotton)	5 3%	A
63072000	Lifejackets and lifebelts of textile materials	4 5%	A
63079030	Made-up labels of textile materials	7 9%	A
63079040	Cords and tassels of textile materials	Free	K
63079050	Corset lacings, footwear lacings or similar lacings of textile materials	Free	K
63079060	Surgical drapes of fabric formed on a base of paper or covered or lined with paper	Free	K
63079068	Surgical drapes of spunlaced or bonded fiber fabric disposable surgical drapes of man-made fibers	Free	K
63079072	Surgical drapes, nesoi, not spunlaced or bonded fiber fabric	4 5%	A
63079075	Toys for pets, of textile materials	4 3%	A
63079085	Wall banners, of man-made fibers	5 8%	A
63079089	Surgical towels, cotton towels of pile/tufted const , pillow shells, of cotton, shells for quilts etc , and similar articles of cotton	7%	A
63079098	National flags and other made-up articles of textile materials, nesoi	7%	A
63080000	Needlecraft sets for making up into rugs, etc , consist of woven fabric and yarn, whether/not w/accessories, put up packings for retail sale	11 4%	A
63090000	Worn clothing and other worn articles	Free	K
63101010	Used or new rags, scrap and worn out articles of twine, cordage, rope or cables, of wool or fine animal hair, sorted	Free	K
63101020	Used or new rags, scrap and worn out articles of twine, cordage, rope or cables, of textile materials nesoi, sorted	Free	K
63109010	Used or new rags, scrap and worn out articles of twine, cordage, rope or cables, of wool or fine animal hair, not sorted	5 5 cents/kg	A
63109020	Used or new rags, scrap and worn out articles of twine, cordage, rope or cables, of textile materials nesoi, not sorted	Free	K
64011000	Waterproof footwear, not mechanically assembled, w/outer soles & uppers of rubber or plastics, w/metal toecap	37 5%	J
64019100	Waterproof footwear, not mechanically assembled, w/outer soles & uppers of rubber or plastics, covering the knee	37 5%	J
64019230	Waterproof ski boots & snowboard boots, not mechanically asmbld , w/outer sole and uppers of rubb or plast , cover/ankle but not knee	Free	K
64019260	Waterproof footwear, not mechanically asmbld , w/over 90% of ext surf area of soles & uppers PVC, covering/ankle but not knee	4 6%	A

HTS 8	Description	Base Rate	Staging Category
64019290	Waterproof footwear, not mechanically asmbld , w/outer soles and upper of rubber or plastics, nesoi, covering ankle but not knee	37 5%	J
64019930	Waterproof protect footwear, not mechanically asmbld , w/outer soles and uppers of rubber or plastics, not cover ankle, w/o closures	25%	J
64019960	Waterproof protect footwear, not mechanically asmbld , w/outer soles and uppers of rubber or plastics, not cover ankle, w/closures	37 5%	J
64019980	Waterproof footwear, not mechanically asmbld, w/outer soles and 90% of ext surf area of uppers of rubber or plastics, not cover ankle	Free	K
64019990	Waterproof footwear, not mechanically asmbld, w/outer soles and uppers of rubber or plastics, nesoi, not cover ankle	37 5%	J
64021200	Ski-boots, cross-country ski footwear and snowboard boots, w/outer soles and uppers of rubber or plastics	Free	K
64021905	Golf shoes w/outer soles of rubber or plastics and uppers > 90% of ext surface area rubber or plastics	6%	A
64021915	Sports footwear (o/than ski fwear & golf shoes), w/outer soles of rubber or plastics & uppers >90% ext surf area rubber or plast	5 1%	A
64021930	Sports footwear w/outer soles and uppers of rubber or plastics, nesi, valued not over $3/pair	Free	K
64021950	Sports footwear w/outer soles and uppers of rubber or plastics, nesi, valued over $3 but not over $6 50/pair	76 cents/pr + 32%	A
64021970	Sports footwear w/outer soles and uppers of rubber or plastics, nesi, valued over $6 50 but not over $12/pair	76 cents/pr + 17%	A
64021990	Sports footwear w/outer soles and uppers of rubber or plastics, nesi, valued over $12/pair	9%	A
64022000	Footwear w/outer soles & uppers of rubber/plastics, w/upper straps or thongs assembled to sole by means of plugs (zoris)	Free	K
64023030	Footwear w/outer soles of rubber or plastics, nesoi, w/metal toe-cap, w/ext surf uppers o/90% rubber or plastics	6%	A
64023050	Footwear w/outer soles & uppers of rubber or plastics, nesoi, w/metal toe-cap, designed as a protection against liquids, chemicals, weather	37 5%	J
64023060	Footwear w/outer soles & uppers of rubber or plastics, nesoi, w/metal toe-cap, not protective, valued n/o $3/pair	24%	A
64023070	Footwear w/outer soles & uppers of rubber or plastics, nesoi, w/metal toe-cap, not protective, valued over $3 but n/o $6 50/pair	90 cents/pr + 37 5%	J
64023080	Footwear w/outer soles & uppers of rubber or plastics, nesoi, w/metal toe-cap, not protective, valued o/$6 50 but n/o $12/pair	90 cents/pr + 20%	J
64023090	Footwear w/outer soles & uppers of rubber or plastics, nesoi, w/metal toe-cap, not protective, valued over $12/pair	20%	A
64029140	Footwear w/outer soles & uppers of rubber or plastics, nesoi, covering ankle, w/ext surf of uppers o/90% rubber or plastics	6%	A
64029150	Footwear w/outer soles & uppers of rubber or plastics, nesoi, covering ankle, designed as protection against liquids, chemicals, weather	37 5%	J
64029160	Footwear w/outer soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued n/o $3/pair	48%	A
64029170	Footwear w/outer soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued over $3 but n/o $6 50/pair	90 cents/pr + 37 5%	A
64029180	Footwear w/outer soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued o/$6 50 but n/o $12/pair	90 cents/pr + 20%	J
64029190	Footwear w/outer soles & uppers of rubber or plastics, nesoi, covering ankle, nesoi, valued over $12/pair	20%	J
64029905	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov ankle, w/ext surf uppers o/90% rubber/plastics, w/base of wood	8%	A
64029910	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov ankle, w/ext surf uppers o/90% rubber/plastics, w/base of cork	12 5%	A
64029914	Sandals w/outer soles & uppers of rubber or plastics, not cov ankle, produced in one piece by molding	3%	A
64029918	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov ankle, w/ext surf of uppers o/90% rubber or plastics, nesoi	6%	A
64029920	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov ankle, nesoi, design as protection against liquids/chemicals/weather	37 5%	J
64029930	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov ankle, w/open toes or heels or of the slip-on type	37 5%	A
64029960	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov ankle, nesoi, valued n/o $3/pair	48%	A
64029970	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov ankle, nesoi, valued o/$3 but n/o $6 50/pair	90 cents/pr + 37 5%	A
64029980	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov ankle, nesoi, valued o/$6 50 but n/o $12/pair	90 cents/pr + 20%	J
64029990	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov ankle, nesoi, valued over $12/pair	20%	J
64031230	Ski-boots,cross-country ski footwear and snowboard boots, w/outer soles of rubber/plastics/leather/comp leather & uppers of leather, welt	Free	K
64031260	Ski-boots,cross-country ski footwear and snowboard boot, w/outer soles of rubber/plastics/leather/comp leather &uppers of leather, n/welt	Free	K
64031910	Golf shoes, w/outer soles rubber/plastics/leather/comp leather & uppers of leather, welt, for men/youths/boys	5%	A
64031920	Sports footwear, nesoi, w/outer soles of rubber/plastics/leather/comp leather & uppers of leather, welt, for men/youths/boys	Free	K
64031930	Golf shoes, w/outer soles rubber/plastics/leather/comp leather & uppers of leather, n/weit, for men/youths/boys	8 5%	A
64031940	Sports footwear, nesoi, w/outer soles rubber/plastics/leather/comp leather & uppers of leather, n/welt, for men/youths/boys	4 3%	A
64031950	Golf shoes, w/outer soles rubber/plastics/leather/comp leather & upper of leather, for persons other than men/youths/boys	10%	A
64031970	Sports footwear, nesoi, w/outer soles rubber/plastics/leather/comp leather & uppers of leather, for persons other than men/youths/boys	Free	K

HTS 8	Description	Base Rate	Staging Category
64032000	Footwear w/outer soles leather and uppers consist of leather straps across the instep and around the big toe	Free	K
64033000	Footwear w/outer soles of rubber/plastics/leather/comp leather & uppers of leather, nesoi, made on a base or platform of wood, w/o insole	Free	K
64034030	Footwear w/outer soles of rubber/plastics/leather/comp leather & uppers of leather, w/protective metal toe-cap, welt	5%	A
64034060	Footwear w/outer soles of rubber/plastics/leather/comp leather & uppers of leather, w/protective metal toe-cap, n/welt	8 5%	A
64035130	Footwear w/outer soles and uppers of leather, nesoi, covering the ankle, welt	5%	A
64035160	Footwear w/outer soles and uppers of leather, nesoi, covering the ankle, n/welt, for men, youths and boys	8 5%	A
64035190	Footwear w/outer soles and uppers of leather, nesoi, covering the ankle, n/welt, for persons other than men, youths and boys	10%	A
64035915	Turn or turned footwear w/outer soles and uppers of leather, not covering the ankle	2 5%	A
64035930	Footwear w/outer soles and uppers of leather, not covering the ankle, welt, nesoi	5%	A
64035960	Footwear w/outer soles and uppers of leather, not cov ankle, n/welt, for men, youths and boys	8 5%	A
64035990	Footwear w/outer soles and uppers of leather, not cov ankle, n/welt, for persons other than men, youths and boys	10%	A
64039130	Footwear w/outer soles of rubber/plastics/composition leather & uppers of leather, covering the ankle, welt	5%	A
64039160	Footwear w/outer soles of rubber/plastics/composition leather & uppers of leather, covering the ankle, n/welt, for men,youths and boys	8 5%	A
64039190	Footwear w/outer soles of rubber/plastics/comp leather & uppers of leather, cov ankle, n/welt, for persons other than men/youths/boys	10%	A
64039920	Footwear w/outer soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, made on a base wood	8%	A
64039940	Footwear w/outer soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, welt, nesoi	5%	A
64039960	Footwear w/outer soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, n/welt, for men, youths and boys, nesoi	8 5%	A
64039975	Footwear w/outer soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, for women/child /infants, val n/o $2 50/pr	7%	A
64039990	Footwear w/outer soles of rubber/plastics/comp leather & uppers of leather, n/cov ankle, for women/child /infants, val over $2 50/pair	10%	A
64041120	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, w/ext surf of uppers over 50% leather	10 5%	A
64041140	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, val n/o $3/pair, w/soles fixed w/adhesives w/o foxing	37 5%	A
64041150	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, valued n/o $3/pair, nesoi	48%	A
64041160	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, val o/$3 but n/o $6 50/pr, w/soles fixed w/adhesives	37 5%	A
64041170	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, valued o/$3 but n/o $6 50/pr, nesoi	90 cents/pr + 37 5%	A
64041180	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, valued o/$6 50 but n/o $12/pair	90 cents/pr + 20%	A
64041190	Sports & athletic footwear w/outer soles of rubber/plastics & uppers of textile, valued o/$12/pair	20%	J
64041915	Footwear w/outer soles of rubber/plastics & uppers of textile, nesoi, w/ext surf of uppers over 50% leather	10 5%	A
64041920	Footwear w/outer soles of rubber/plastics & uppers of textile, nesoi, designed as a protection against liquids, chemicals & weather	37 5%	J
64041925	Footwear w/outer soles of rub /plast & upp of veg fibers, nesoi, w/open toes/heels or slip-on type, less than 10% rubber/plastics by wt	7 5%	A
64041930	Footwear w/outer soles of rub /plast & upp of textile, nesoi, w/open toes/heels or slip-on type, less than 10% rubber/plastics by wt	12 5%	A
64041935	Footwear w/outer soles of rub /plast & upp of textile, nesoi, w/open toes/heels or slip-on type, 10% or more by wt of rubb /plastic	37 5%	A
64041940	Footwear w/outer soles of rub /plast & upp of textile, nesoi, val n/o $3/pr, w/soles affixed to upp w/adhesives & w/o foxing	37 5%	A
64041950	Footwear w/outer soles of rub /plast & upp of textile, nesoi, val n/o $3/pr, nesoi	48%	A
64041960	Footwear w/outer soles of rub /plast & upp of textile, nesoi, val o/$3 but n/o $6 50/pr, w/soles affixed to upp w/adhesives & w/o foxing	37 5%	A
64041970	Footwear w/outer soles of rub /plast & upp of textile, nesoi, val o/$3 but n/o $6 50/pr, nesoi	90 cents/pr + 37 5%	A
64041980	Footwear w/outer soles of rub /plast & upp of textile, nesoi, val o/$6 50 but n/o $12/pr	90 cents/pr + 20%	A
64041990	Footwear w/outer soles of rub /plast & upp of textile, nesoi, val o/$12/pr	9%	A
64042020	Footwear w/outer soles of leather/comp leath , n/o 50% by wt rub /plast or rub /plast /text & 10%+ by wt rub /plast , val n/o $2 50/pr	15%	A
64042040	Footwear w/outer soles of leather/comp leath , n/o 50% by wt rub /plast or rub /plast /text & 10%+ by wt rub /plast , val o/$2 50/pr	10%	A
64042060	Footwear w/outer soles of leather/comp leather & uppers of textile, nesoi	37 5%	A
64051000	Footwear, nesoi, w/outer soles of other than rubber/plastics/leather/comp leather & uppers of leather/composition leather, nesoi	10%	A
64052030	Footwear, nesoi, w/outer soles of other than rubber/plastics/leather/comp leather & uppers of vegetable fibers, nesoi	7 5%	A
64052060	Footwear, nesoi, with soles and uppers of wool felt	2 5%	A
64052090	Footwear,nesoi,w/outer sole other than rubber/plastics/leather/comp leather & upper of text material other than veg fibers or wool felt	12 5%	A

HTS 8	Description	Base Rate	Staging Category
64059020	Disposable footwear, nesoi, designed for one-time use	3 8%	A
64059090	Footwear, nesoi, w/outer soles and uppers other than of rubber/plastics/leather/comp leather/textile materials	12 5%	A
64061005	Formed uppers for footwear, of leather/composition leather, for men, youths and boys	8 5%	A
64061010	Formed uppers for footwear, of leather/composition leather, for women, misses, children and infants	10%	A
64061020	Formed uppers for footwear, of textile materials, w/o 50% of external surface leather	10 5%	A
64061025	Formed uppers for footwear, of textile materials, nesoi, valued n/o $3/pr	33 6%	A
64061030	Formed uppers for footwear, of textile materials, nesoi, valued o/$3 but n/o $6 50/pr	63 cents/pr + 26 2%	A
64061035	Formed uppers for footwear, of textile materials, nesoi, valued o/$6 50 but n/o $12/pr	62 cents/pr + 13 7%	A
64061040	Formed uppers for footwear, of textile materials, nesoi, valued o/$12/pr	7 5%	A
64061045	Formed upper for footwear, of materials other than leather/comp leather or textile, w/over 90% of ext surf rub /plast not for fw w/foxing	6%	A
64061050	Formed uppers for footwear, of materials other than leather/comp leather or textile materials, nesoi	26 2%	A
64061060	Uppers & pts thereof for footwear, nesoi, of rubber or plastics	Free	K
64061065	Uppers & pts thereof for footwear, nesoi, of leather	Free	K
64061070	Uppers & pts thereof for footwear, nesoi, of textile materials w/external surface area over 50% leather	Free	K
64061072	Uppers for footwear, nesoi, of cotton, w/external surface area less than 50% textile materials	11 2%	A
64061077	Uppers & pts thereof for footwear, nesoi, of cotton, w/external surface area 50% or more of textile materials	11 2%	A
64061085	Uppers for footwear, nesoi, of materials nesoi, w/external surface area less than 50% textile materials	4 5%	A
64061090	Uppers & pts thereof for footwear, nesoi	4 5%	A
64062000	Outer soles and heels for footwear, of rubber or plastics	2 7%	A
64069100	Parts of footwear, nesoi, of wood	2 6%	A
64069915	Parts of footwear, removable insoles, heel cushions, etc, gaiters, leggings, etc, & pts thereof, all the foregoing of textile materials	14 9%	A
64069930	Parts of footwear, nesoi, removable insoles,heel cushions, etc, gaiters, leggings, etc, & pts thereof, all the foregoing of rub /plast	5 3%	A
64069960	Parts of footwear, removable insoles, heel cushions, etc, gaiters, leggings, etc, & pts thereof, all the foregoing of leather	Free	K
64069990	Parts of footwear, nesoi, removable insoles, heel cushions, etc, gaiters, leggings, etc, & pts thereof, all the foregoing of materials nesoi	Free	K
65010030	Hat forms, hat bodies and hoods, not blocked to shape or with made brims, plateaux & manchons, all of fur felt, for men or boys	Free	K
65010060	Hat forms, hat bodies and hoods, not blocked to shape or with made brims, plateaux & manchons, all of fur felt, not for men or boys	96 cents/doz + 1 4%	A
65010090	Hat forms, hat bodies and hoods, not blocked to shape or with made brims, plateaux & manchons, all of felt, other than fur felt	10 3 cents/kg + 10 3%	A
65020020	Hat shapes, plaited or assembled from strips, not blocked/lined/trimmed & w/o made brims, of veg fibers or materls, or paper yarn, sewed	34 cents/doz + 3 4%	A
65020040	Hat shapes, plaited or asmbld from strips, n/blocked/lined/trimmed & w/o made brims, of veg fibers or materls, not sewed/bleached/colored	4%	A
65020060	Hat shapes, plaited or asmbld from strips, n/blocked/lined/trimmed & w/o made brims, of veg fibers or materls, not sewed but bleachd/colord	Free	K
65020090	Hat shapes, plaited or assembled from strips, not blocked/lined/trimmed & w/o made brims, not veg fibers/veg materials/paper yarn, nesoi	6 8%	A
65030030	Hats and headgear of fur felt made from hat forms and hat bodies of 6501, for men or boys	Free	K
65030060	Hats and headgear of fur felt made from hat forms and hat bodies of 6501, not for men or boys	Free	K
65030090	Hats and headgear of felt, other than of fur felt, made from hat forms and hat bodies of 6501	13 5 cents/kg + 6 3% + 1 9 cents/article	A
65040030	Hats and headgear, plaited or assembled from strips of veg fibers or unspun fibrous veg materials and/or paper yarn, sewed	6%	A
65040060	Hats and headgear, plaited or assembled from strips of veg fibers or unspun fibrous veg materials and/or paper yarn, not sewed	94 cents/doz + 4 6%	A
65040090	Hats and headgear, plaited or assembled from strips of any material (o/than veg fibers/unspun fibrous veg materials and/or paper yarn)	6 8%	A
65051000	Hair-nets of any material, whether or not lined or trimmed	9 4%	D
65059015	Hats and headgear, of cotton and/or flax, knitted	7 9%	A
65059020	Headwear, of cotton, not knitted, certified hand-loomed and folklore hats & headgear, of cotton and/or flax, not knitted	7 5%	A
65059025	Hats and headgear, of flax or of flax and cotton, not knitted	7 5%	A
65059030	Hats and headgear, of wool, knitted or crocheted or made up from knitted or crocheted fabric	25 4 cents/kg + 7 7%	A
65059040	Hats and headgear, of wool, made up from felt or o/textile materl, but n/knitted or crocheted or made up from knitted or crocheted fabric	31 cents/kg + 7 9%	A
65059050	Hats and headgear, of mmf, knitted or crocheted or made up from knitted or crocheted fabric, wholly or in part of braid	6 8%	A
65059060	Hats and headgear, of mmf, knitted or crocheted or made up from knitted or crocheted fabrics, not in part of braid	20 cents/kg + 7%	A

HTS 8	Description	Base Rate	Staging Category
65059070	Hats and headgear, of mmf, made up from felt or o/textile material (but n/knitted or crocheted), wholly or in part braid	6 8%	A
65059080	Hats and headgear, of mmf, made up from felt or o/textile material (but n/knitted or crocheted), not in part of braid	18 7 cents/kg + 6 8%	A
65059090	Hats and headgear, of textile materials (other than of cotton, flax, wool or mmf),nesoi	20 7 cents/kg + 7 5%	A
65061030	Safety headgear of reinforced or laminated plastics, whether or not lined or trimmed	Free	K
65061060	Safety headgear, other than of reinforced or laminated plastics, whether or not lined or trimmed	Free	K
65069100	Headgear (other than safety headgear), nesoi, of rubber or plastics, whether or not lined or trimmed	Free	K
65069200	Headgear, nesoi, of furskin, whether or not lined or trimmed	3 3%	A
65069900	Headgear (other than safety headgear), nesoi, of materials other than rubber, plastics, or furskins, whether or not lined or trimmed	8 5%	A
65070000	Headbands, linings, covers, hat foundations, hat frames, peaks (visors) and chinstraps, for headgear	Free	K
66011000	Garden or similar umbrellas	6 5%	A
66019100	Umbrellas, other than garden or similar umbrellas, having a telescopic shaft	Free	K
66019900	Umbrellas, other than garden or similar umbrellas, not having a telescopic shaft	8 2%	A
66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like	4%	A
66031040	Umbrella handles and knobs	Free	K
66031080	Handles and knobs for walking sticks, seat-sticks, whips, riding crops and the like	5 2%	A
66032030	Umbrella frames, including frames mounted on shafts (sticks), for hand-held umbrellas chiefly used for protection against rain	Free	K
66032090	Umbrella frames, including frames mounted on shafts (sticks), other than for hand-held rain umbrellas, nesoi	12%	D
66039040	Umbrella tips and caps	Free	K
66039080	Parts, trimmings and accessories, nesoi, for umbrellas, walking-sticks, seat-sticks and the like	5 2%	A
67010030	Articles of feathers or down (other than articles & apparel filled or stuffed with feathers/down and worked quills & scapes)	4 7%	A
67010060	Skins and o/parts of birds w/their feathers or down, feathers, pts of feathers/down, nesoi	4 7%	A
67021020	Artificial flowers/foliage/fruit, articles of art flowers, etc , all of plastics, asmbld by binding/gluing/or similar methods	8 4%	A
67021040	Artificial flowers/foliage/fruit & pts of, articles of art flowers, etc , all of plastics, not asmbld by binding/gluing/or similar methods	3 4%	A
67029010	Artificial flowers/foliage/fruit & pts thereof, articles of artif flowers, etc , all the foregoing of feathers	4 7%	A
67029035	Artificial flowers/foliage/fruit & pts thereof, articles of artif flowers, etc , all the foregoing of man-made fibers	9%	A
67029065	Artificial flowers/foliage/fruit & pts thereof, articles of artif flowers, etc , all the foregoing of materials o/than plast /feath /mmf	17%	D
67030030	Human hair, dressed, thinned, bleached or otherwise worked, for use in making wigs or the like	Free	K
67030060	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	Free	K
67041100	Wigs (complete), of synthetic textile materials	Free	K
67041900	Wigs (partial), false beards, eyebrows and the like, of synthetic textile materials	Free	K
67042000	Wigs, false beards, eyebrows and the like, of human hair, articles of human hair, nesoi	Free	K
67049000	Wigs, false beards, eyebrows and the like, of animal hair or textile materials (other than synthetic textiles)	Free	K
68010000	Setts, curbstones and flagstones, of natural stone (except slate)	2 8%	A
68021000	Tiles/cubes/similar arts of natural stone, enclosable in a sq w/a side less than 7 cm, artificially colored granules, chippings & powder	4 8%	A
68022110	Monumental or building stone & arts thereof, of travertine, simply cut/sawn, w/flat or even surface	4 2%	A
68022150	Monumental or building stone & arts thereof, of marble & alabaster, simply cut/sawn, w/flat or even surface	1 9%	A
68022200	Monumental or building stone & arts thereof, of calcareous stone, nesoi, simply cut/sawn, w/flat or even surface	4 9%	A
68022300	Monumental or building stone & arts thereof, of granite, simply cut/sawn, w/flat or even surface	3 7%	A
68022900	Monumental or building stone & arts thereof, of stone, nesoi, simply cut/sawn, w/flat or even surface	6%	A
68029105	Marble slabs, further worked than simply cut/sawn	2 5%	A
68029115	Monumental or building stone & arts thereof (o/than slabs), of marble, further worked than simply cut/sawn, nesoi	4 9%	A
68029120	Monumental or building stone & arts thereof, of travertine, dressed or polished but not further worked, nesoi	4 2%	A
68029125	Monumental or building stone & arts thereof, of travertine, further worked than dressed or polished, nesoi	3 7%	A
68029130	Monumental or building stone & arts thereof, of alabaster, further worked than simply cut/sawn, nesoi	4 7%	A
68029200	Monumental or building stone & arts thereof, of calcareous stone, nesoi, further worked than simply cut/sawn, nesoi	4 9%	A
68029300	Monumental or building stone & arts thereof, of granite, further worked than simply cut/sawn, nesoi	3 7%	A

HTS 8	Description	Base Rate	Staging Category
68029900	Monumental or building stone & arts thereof, nesoi, further worked than simply cut/sawn, nesoi	6 5%	A
68030010	Roofing slate	3 3%	A
68030050	Worked slate (other than roofing slate) and articles of slate or agglomerated slate	Free	K
68041000	Millstones and grindstones for milling, grinding or pulping	Free	K
68042100	Millstones, grindstones, grinding wheels and the like, nesoi, of agglomerated synthetic or natural diamond	Free	K
68042210	Millstones, grindstones, grinding wheels and the like, nesoi, of agglomerated abrasives nesoi, or ceramics, bonded with synthetic resins	5 cents/kg + 2%	A
68042240	Abrasive wheels of agglomerated abrasives nesoi, or ceramics, not bonded with synthetic resins	Free	K
68042260	Millstones, grindstones, grinding wheels and the like, nesoi, of agglomerated abrasives nesoi, or ceramics, not bonded w/synthetic resins	Free	K
68042300	Millstones, grindstones, grinding wheels and the like, nesoi, of natural stone	Free	K
68043000	Hand sharpening or polishing stones	Free	K
68051000	Natural or artificial abrasive powder or grain on a base of woven textile fabric only	Free	K
68052000	Natural or artificial abrasive powder or grain on a base of paper or paperboard only	Free	K
68053010	Articles wholly or partly coated natural or artificial abrasive powder or grain, on a base of materials nesoi, in sheets, strips, disks,etc	Free	K
68053050	Natural or artificial abrasive powder or grain on a base of materials nesoi, in forms nesoi	Free	K
68061000	Slag wool, rock wool and similar mineral wools, in bulk, sheets or rolls	3 9%	A
68062000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials	Free	K
68069000	Mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, nesoi	Free	K
68071000	Articles of asphalt or of similar material, in rolls	Free	K
68079000	Articles of asphalt or of similar material, not in rolls	2 7%	A
68080000	Panels, boards, tiles and similar articles of vegetable fiber, straw or wood wastes, agglomerated with cement, plaster or o/mineral binders	Free	K
68091100	Panels, boards, sheets, tiles and similar articles of plaster or comp plaster, n/ornamented, faced or reinforced w/paper or paperboard only	Free	K
68091900	Panels, boards, sheets, tiles and similar articles of plaster or comp plaster, not ornamented, nesoi	3%	A
68099000	Articles (other than panels, boards, sheets, tiles, etc) of plaster or of compositions based on plaster, nesoi	Free	K
68101100	Building blocks and bricks, of cement, concrete or artificial stone, whether or not reinforced	3 2%	A
68101912	Floor and wall tiles, of stone agglomerated with binders other than cement	4 9%	D
68101914	Floor and wall tiles, of cement, concrete, or of artificial stone (except stone agglom w/binders other than cement)	9%	D
68101950	Tiles, flagstones, and similar articles, nesoi, of cement, concrete or artificial stone, whether or not reinforced	3 9%	D
68109100	Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone, nesoi	Free	K
68109900	Articles of cement (other than tiles, flagstones, bricks and similar arts), of concrete or artificial stone, nesoi	Free	K
68111000	Corrugated sheets, of asbestos-cement, cellulose fiber-cement or the like	Free	K
68112000	Sheets (other than corrugated), panels, tiles and similar articles of asbestos-cement, cellulose-fiber cement or the like	Free	K
68113000	Tubes, pipes and tube or pipe fittings, of asbestos-cement, cellulose fiber-cement or the like	Free	K
68119000	Articles of asbestos-cement, cellulose fiber-cement or the like, nesoi	Free	K
68125010	Asbestos or mixtures with a basis of asbestos, footwear	8 3%	A
68125050	Asbestos or mixtures with a basis of asbestos, clothing, clothing accessories and headgear	Free	K
68126000	Asbestos or mixtures with a basis of asbestos, paper, millboard and felt	Free	K
68127000	Asbestos or mixtures with a basis of asbestos, compressed fiber jointing, in sheets or rolls	Free	K
68129001	Articles nesoi, of asbestos or mixtures with a basis of asbestos or asbestos and magnesium carbonate, other than heading 6811 or 6813	Free	K
68131000	Brake linings and pads, not mounted, of friction material with a basis of asbestos or other mineral substances or cellulose	Free	K
68139000	Friction material & articles thereof, nesoi, not mounted, with a basis of asbestos or other mineral substances or cellulose	Free	K
68141000	Agglomerated or reconstituted mica, in plates, sheets and strips, whether or not on a support	2 7%	A
68149000	Worked mica and articles of mica, nesoi, whether or not on a support of paper, paperboard or other materials	2 6%	A
68151000	Nonelectrical articles of graphite or other carbon, nesoi	Free	K
68152000	Articles of peat, nesoi	Free	K
68159100	Articles containing magnesoite, dolomite or chromite, nesoi	Free	K
68159920	Talc, steatite and soapstone, cut or sawn, or in blanks, crayons, cubes, disks or other forms	Free	K
68159940	Articles of stone or of other mineral substances (including carbon fibers & articles thereof), nesoi	Free	K
69010000	Siliceous fossil meal or earth bricks, blocks, tiles and other ceramic goods	Free	K
69021010	Refractory bricks of magnesite, containing by weight o/50% MgO	Free	K
69021050	Refractory bricks, blocks, tiles and similar goods containing by weight o/50% MgO, CaO, or Cr2O3	Free	K
69022010	Refractory bricks containing by weight o/50% alumina (Al2O2) or silica (SiO2) or mixtures or compounds thereof	Free	K

HTS 8	Description	Base Rate	Staging Category
69022050	Refractory blocks, tiles & similar goods (o/than bricks), cont by wt o/50% alumina (Al2O2) or silica (SiO2) or mixtures thereof	Free	K
69029010	Refractory bricks, nesoi	Free	K
69029050	Refractory blocks, tiles & similar goods (other than bricks), nesoi	Free	K
69031000	Refractory ceramic goods (o/than of siliceous fossil meals or earths), nesoi, cont by wt o/50% graphite or o/forms or mix of carbon	Free	K
69032000	Refractory ceramic goods (o/than of siliceous fossil meals or earths), nesoi, cont by wt o/50% alumina or mix or comp of Al2O3 & SiO3	Free	K
69039000	Refractory ceramic goods (o/than of siliceous fossil meals or earths), nesoi	Free	K
69041000	Ceramic building bricks (o/than refractory bricks)	Free	K
69049000	Ceramic flooring blocks, support or filler tiles and the like (other than bricks)	Free	K
69051000	Ceramic roofing tiles	13 5%	D
69059000	Ceramic chimney pots, cowls, chimney liners, architectural ornaments and other construction goods	3 2%	A
69060000	Ceramic pipes, conduits, guttering and pipe fittings	Free	K
69071000	Unglazed ceramic tiles, cubes and similar articles with largest area enclosable in a sq w/sides under 7 cm	10%	I
69079000	Unglazed ceramic flags, paving, hearth or wall tiles, mosaic cubes and the like, nesoi	10%	I
69081010	Glazed ceramic tiles, cubes & similar arts w/largest area enclosable in sq w/sides under 7 cm & n/o 3229 tiles/m2, boundd by straig lines	10%	I
69081020	Glazed ceramic tiles, cubes & similar arts w/largest area enclosable in sq w/sides under 7 cm & larg surf area less than 38 7 cm2	10%	I
69081050	Glazed ceramic tiles, cubes & similar arts w/largest area enclosable in sq w/sides under 7 cm, nesoi	8 5%	I
69089000	Glazed ceramic flags and paving, hearth or wall tiles, glazed ceramic mosaic cubes and the like, nesoi	8 5%	I
69091120	Porcelain or china ceramic machinery parts	Free	K
69091140	Porcelain or china ceramic wares for laboratory, chemical or other technical uses (other than machinery parts), nesoi	4 5%	C
69091200	Ceramic wares (o/than of porcelain or china) for laboratory, chemical or technical uses, w/hardness equivalent to 9 or more on Mohs scale	4%	A
69091910	Ceramic ferrite core memories	Free	K
69091950	Ceramic wares for laboratory, chemical or other technical uses (o/than of porcelain or china), nesoi	4%	C
69099000	Ceramic troughs, tubes & siml receptacles for agriculture, ceramic pots, jars, & siml arts for conveyance or packing of goods	4%	A
69101000	Porcelain or china ceramic sinks, washbasins, baths, bidets, water closet bowls, urinals & siml sanitary fixtures	5 8%	A
69109000	Ceramic (o/than porcelain or china) sinks, washbasins, baths, bidets, water closet bowls, urinals & siml sanitary fixtures	5 7%	A
69111010	Porcelain or china hotel, restaurant & nonhousehold table and kitchenware	25%	G
69111015	Bone china household table & kitchenware valued n/o $31 50/doz pcs	8%	A
69111025	Bone china household table & kitchenware valued o/$31 50/doz pcs	6%	A
69111035	Porcelain or china (o/than bone china) household tabl & kitch ware in sets in which aggregate val of arts /US note 6(b) n/o $56	26%	G
69111037	Porcelain or china (o/than bone china) household tabl & kitch ware in sets in which aggregate val of arts /US note 6(b) o/$56 n/o $200	8%	A
69111038	Porcelain or china (o/than bone china) household tabl & kitch ware in sets in which aggregate val of arts /US note 6(b) o/$200	6%	A
69111041	Porcelain or china (o/than bone china) hsehld steins w/pewter lids, decanters, punch bowls, spoons & rests, salt/pepper sets, etc	6 3%	A
69111045	Porcelain or china (o/than bone china) household mugs and steins w/o attached pewter lids	14%	G
69111052	Porcelain or china (o/than bone china) hsehld tabl/kit ware n/in specif sets,cups o/$8 but n/o $29/dz, saucers o/$5 25 but n/o $18 75/dz,etc	8%	G
69111058	Porcelain or china (o/than bone china) hsehld tabl/kit ware n/in specif sets, cups o/$29/dz, saucers o/$18 75/dz, bowls o/$33/dz, etc	6%	A
69111060	Porcelain or china (o/than bone china) household serviette rings	20 8%	G
69111080	Porcelain or china (o/than bone china) household tableware & kitchenware, not in specified sets, nesoi	20 8%	A
69119000	Porcelain or china (o/than bone china) household and toilet articles (other than tableware or kitchenware), nesoi	5 4%	A
69120010	Course-grained earthen/stoneware tabl & kitchware, fine-grain earthenware tabl & kitch ware w/reddish body & lustrous colored/mottled glaze	0 7%	A
69120020	Ceramic (o/than porcelain or china) hotel, restaurant or nonhousehold tableware and kitchenware	28%	G
69120035	Ceramic (o/than porcelain or china) household table and kitchenware, in sets in which aggregate val of arts /US note 6(b) n/o $38	9 8%	A
69120039	Ceramic (o/than porcelain or china) household table and kitchenware, in sets in which aggregate val of arts /US note 6(b) o/$38	4 5%	G
69120041	Ceramic (o/than porcelain or china) hsehld steins w/pewter lids, decanters, punch bowls, spoons & rests, salt/pepper sets, etc	3 9%	A
69120044	Ceramic (o/than porcelain or china) household mugs and steins w/o attached pewter lids	10%	A
69120045	Ceramic (o/than porcelain or china) household tabl/kitch ware,n/in specif sets, cups o/$5 25/dz, saucers o/$3/dz, etc	4 5%	A
69120046	Ceramic (o/than porcelain or china) household serviette rings	9 8%	A
69120048	Ceramic (o/than porcelain or china) household tableware and kitchenware, nesoi	9 8%	A
69120050	Ceramic (o/than porcelain or china) household articles and toilet articles (o/than table and kitchenware), nesoi	6%	A
69131010	Porcelain or china statues, statuettes & handmade flowers, valued o/$2 50 each, of original work by professional sculptors	Free	K
69131020	Bone china statuettes and other ornamental articles, nesoi	3 3%	A

HTS 8	Description	Base Rate	Staging Category
69131050	Porcelain or china (o/than bone china) statuettes and other ornamental articles, nesoi	Free	K
69139010	Ceramic (o/than porcelain or china) statues, statuettes, handmade flowers, val o/$2 50 each, of original work by professional sculptors	Free	K
69139020	Ornamental articles of ceramic tile	Free	K
69139030	Earthenware ornamental articles, having a reddish-colored body and a lustrous glaze of differing colors	Free	K
69139050	Ceramic (o/than porcelain, china or eartherware) ornamental articles, nesoi	6%	A
69141040	Porcelain or china ceramic ferrules, n/o 3mm diam or 25mm long, w/fiber channel open and/or ceramic mating sleeves of Al2O3 or zirconia	Free	K
69141080	Porcelain or china arts (o/than tableware/kitchenware/household & ornament arts),nesoi	9%	A
69149040	Ceramic (o/porcelain or china) ferrules, n/o 3mm or 25mm long, w/fiber channel open and/or ceramic mating of sleeves of Al2O3 or zirconia	Free	K
69149080	Ceramic (o/than porcelain or china) arts (o/than tableware/kitchenware/household & ornament arts), nesoi	5 6%	A
70010010	Glass in the mass of fused quartz or other fused silica	Free	K
70010020	Glass in the mass (other than of fused quartz or other fused silica)	3%	A
70010050	Cullet and other waste and scrap of glass	Free	K
70021010	Glass in balls (o/than microspheres of heading 7018), unworked, n/o 6mm in diameter	3 9%	A
70021020	Glass in balls (o/than microspheres of heading 7018), unworked, over 6 mm in diameter	Free	K
70022010	Glass rods of fused quartz or other fused silica, unworked	Free	K
70022050	Glass rods (o/than of fused quartz or other fused silica), unworked	6%	A
70023100	Glass tubes of fused quartz or other fused silica, unworked	Free	K
70023200	Glass tubes (o/than fused quartz/silica), w/linear coefficient of expansion n/o 5x10-6 per Kelvin in range of 0-300 degrees C, unworked	6%	A
70023900	Glass tubes (o/than fused quartz/silica), nesoi, unworked	6%	A
70031200	Cast or rolled glass, in nonwired sheets, colored thru the mass, opacified, flashed or w/absorbent,reflect or non-reflect layer, not wkd	1 4%	A
70031900	Cast or rolled glass, in nonwired sheets, n/colored thru the mass, opacified, flashed, etc & not further worked	1 3%	A
70032000	Cast or rolled glass, in wired sheets	1 1%	A
70033000	Cast or rolled glass profiles	6 3%	A
70042010	Drawn or blown glass, in sheets, w/absorbent, reflecting or non-reflecting layer, n/furth wkd	Free	K
70042020	Drawn or blown glass, in rect sheets, colored thru the mass, etc , w/o absorbent, reflecting or non-reflect layer, n/furth wkd	1 cents/kg + 1 6%	A
70042050	Drawn or blown glass, in sheets (o/than rect), colored thru the mass, opacified, flashed, w/o absorbent, etc layer, n/furth wkd	7 2%	A
70049005	Drawn or blown glass, nesoi, in rectangular sheets, w/thick n/o 1 5 mm & n/o 0 26 m2 in area, n/further wkd	Free	K
70049010	Drawn or blown glass, nesoi, in rectangular sheets, w/thick n/o 1 5 mm & over 0 26 m2 in area, n/further wkd	Free	K
70049015	Drawn or blown glass, nesoi, in rectangular sheets, w/thick over 1 5 but n/o 2 mm & n/o 0 26 m2 in area, n/further wkd	Free	K
70049020	Drawn or blown glass, nesoi, in rectangular sheets, w/thick over 1 5 but n/o 2 mm & over 0 26 m2 in area, n/further wkd	Free	K
70049025	Drawn or blown glass, nesoi, in rectangular sheets, w/thick over 2 but n/o 3 5 mm, not further wkd	0 7 cents/kg	A
70049030	Drawn or blown glass, nesoi, in rectangular sheets, w/thick over 3 5 mm & n/o 0 65 m2 in area, not further wkd	Free	K
70049040	Drawn or blown glass, nesoi, in rectangular sheets, w/thick over 3 5 mm & over 0 65 m2 in area, not further wkd	Free	K
70049050	Drawn or blown glass, nesoi, in sheets (other than rectangular), nesoi	5%	A
70051040	Surface ground or polished glass, w/absorb or reflect layer, n/o 1 2 mm thick & n/o 0 8 M2 in area, suitable for use in LCD's	Free	K
70051080	Float glass & surface ground or polished glass, nonwired, in sheets, w/absorb or reflect layer, nesoi, not worked	4 4%	A
70052110	Float glass & surface ground or polished glass, nonwired, in sheets, colored thru mass, opacified, flashed, under 10 mm thick, not worked	14 5 cents/m2 + 0 4%	A
70052120	Float glass & surface ground or polished glass, nonwired, in sheets, colored thru mass, opacified, flashed, 10 mm or more thick, not worked	5 6%	A
70052904	Float glass & surface ground or polished glass, in sheets, less than 10 mm thick, w/area n/o 0 65 M2 & for liquid crystal displays	Free	K
70052908	Float glass & surface ground or polished glass, nonwired, in sheets, less than 10 mm thick, w/area n/o 0 65 M2 & not for LCD's	18 7 cents/m2	A
70052914	Float glass & surface ground or polished glass, in sheets, less than 10 mm thick, w/area o/0 65 M2 & for liquid crystal displays	Free	K
70052918	Float glass & surface ground or polished glass, nonwired, in sheets, less than 10 mm thick, w/area over 0 65 M2 & not for LCD's	14 5 cents/m2	A
70052925	Float glass & surface ground or polished glass, nonwired, in sheets, 10 mm or more in thickness	4 9%	A
70053000	Float glass & surface ground or polished glass, wired, in sheets	29 1 cents/m2	A
70060010	Glass of heading 7003-7005 in strips n/o 15 2 cm wide & o/2 mm thick, w/longitudinal edges ground or smoothed	8 8%	A
70060020	Drawn or blown glass, not containing wire netting & not surface ground or polished, but bent, edged or otherwise worked but not framed	6 4%	A
70060040	Glass of heading 7003-7005, bent, edgeworked, engraved, drilled, enameled or otherwise worked, but not framed or fitted, nesoi	4 9%	A
70071100	Toughened (tempered) safety glass, of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5 5%	A

HTS 8	Description	Base Rate	Staging Category
70071900	Toughened (tempered) safety glass, not of size or shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5%	A
70072110	Laminated safety glass, windshields, of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	4 9%	A
70072150	Laminated safety glass (o/than windshields), of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	4 9%	A
70072900	Laminated safety glass, not of size or shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	4 9%	D
70080000	Glass multiple-walled insulating units	3 9%	A
70091000	Glass rearview mirrors for vehicles	3 9%	A
70099110	Glass mirrors (o/than rearview mirrors), unframed, n/o 929 cm2 in reflecting area	7 8%	A
70099150	Glass mirrors (o/than rearview mirrors), unframed, over 929 cm2 in reflecting area	6 5%	A
70099210	Glass mirrors (o/than rearview mirrors), framed, n/o 929 cm2 in reflecting area	7 8%	A
70099250	Glass mirrors (o/than rearview mirrors), framed, over 929 cm2 in reflecting area	6 5%	A
70101000	Glass ampoules used for the conveyance or packing of goods	Free	K
70102020	Glass stoppers, lids and other closures produced by automatic machine	2 5%	A
70102030	Glass stoppers, lids and other closures not produced by automatic machine	5 2%	A
70109005	Glass serum bottles, vials and other pharmaceutical containers	Free	K
70109020	Glass containers for conveyance/packing perfume/toilet preps & containers with/designed for ground glass stopper, made by automatic machine	2 5%	A
70109030	Glass containers for convey/pack perfume/toilet preps & containers with/designed for ground glass stopper, not made by automatic machine	5 2%	A
70109050	Glass carboys, bottles, jars, pots, flasks, & other containers for conveyance/packing of goods (w/wo closures) & preserving jars, nesoi	Free	K
70111010	Glass bulbs (w/o fittings) for electric incandescent lamps	Free	K
70111050	Glass envelopes, open, & glass parts thereof, for electric lighting (other than bulbs for incandescent lamps), without fittings	4 6%	A
70112010	Glass cones (w/o fittings) for cathode-ray tubes	5 2%	G
70112040	Monochrome glass envelopes (open & w/o fittings), to specified specs & certified by importer for actual use in computer display CRTs	Free	K
70112080	Glass envelopes (open & w/o fittings) & glass parts thereof, nesoi, for cathode-ray tubes	5 2%	G
70119000	Glass envelopes (open & w/o fittings) & glass parts thereof (o/than for electric lighting or cathode-ray tubes	6 6%	A
70120000	Glass inners for vacuum flasks or for other vacuum vessels	6 6%	A
70131010	Transparent glass-ceramic kitchenware 75% by vol crystalline, of lithium aluminosilicate, w/low lin coefficient of expansion	6 9%	A
70131050	Glass-ceramic ware of a kind used for household, office, indoor decoration or similar purposes, nesoi	26%	G
70132110	Drinking glasses of lead crystal, valued n/over $1 each	15%	G
70132120	Drinking glasses of lead crystal, valued o/$1 but n/over $3 each	14%	G
70132130	Drinking glasses of lead crystal, valued o/$3 but n/over $5 each	7 3%	A
70132150	Drinking glasses of lead crystal, valued over $5 each	3%	A
70132905	Drinking glasses of pressed and toughened (specially tempered) glass	12 5%	G
70132910	Drinking glasses of glass (o/than Pb crystal), nesoi, valued n/over $0 30 each	28 5%	A
70132920	Drinking glasses of glass (o/than Pb crystal), nesoi, valued over $0 30 but n/over $3 each	22 5%	A
70132930	Drinking glasses of glass (o/than Pb crystal), nesoi, cut or engraved, valued over $3 but n/over $5 each	11 3%	G
70132940	Drinking glasses of glass (o/than Pb crystal), nesoi, cut or engraved, valued over $5 each	5%	A
70132950	Drinking glasses of glass (o/than Pb crystal), nesoi, n/cut or engraved, valued over $3 but n/over $5 each	7 5%	G
70132960	Drinking glasses of glass (o/than Pb crystal), nesoi, n/cut or engraved, valued over $5 each	5%	G
70133110	Glassware for table or kitchen purposes (o/than drinking glasses), of lead crystal, valued n/over $1 each	15%	G
70133120	Glassware for table or kitchen purposes (o/than drinking glasses), of lead crystal, valued over $1 but n/over $3 each	14%	G
70133130	Glassware for table or kitchen purposes (o/than drinking glasses), of lead crystal, valued over $3 but n/over $5 each	10 5%	G
70133150	Glassware for table or kitchen purposes (o/than drinking glasses), of lead crystal, valued over $5 each	6%	A
70133210	Glassware for table or kitchen purposes (o/than drinking glasses), of pressed and toughened low coefficient of heat expansion glass	12 5%	G
70133220	Glassware for table or kitchen purposes (o/than drinking glasses), of low coefficient of heat expansion glass, n/o $3 each	22 5%	G
70133230	Glassware for table or kitchen purposes (o/than drinking glasses), of low coefficient of heat expansion glass, over $3 but n/o $5 each	11 3%	G
70133240	Glassware for table or kitchen purposes (o/than drinking glasses), of low coefficient of heat expansion, over $5 each	7 2%	A
70133910	Glassware for table or kitchen purposes (o/than drinking glasses), of pressed and toughened glass, nesoi	12 5%	G
70133920	Glassware for table or kitchen purposes (o/than drinking glasses), nesoi, valued n/over $3 each	22 5%	A
70133930	Glassware for table or kitchen purposes (o/than drinking glasses), nesoi, cut or engraved, valued over $3 but n/over $5 each	11 3%	G
70133940	Glassware for table or kitchen purposes (o/than drinking glasses), nesoi, cut or engraved, valued over $5 each	7 2%	C
70133950	Glassware for table or kitchen purposes (o/than drinking glasses), nesoi, n/cut or engraved, valued over $3 but n/o $5 each	15%	G

HTS 8	Description	Base Rate	Staging Category
70133960	Glassware for table or kitchen purposes (o/than drinking glasses), nesoi, n/cut or engraved, valued over $5 each	7 2%	C
70139110	Glassware for toilet/office/indoor decor & similar purposes, of lead crystal, valued n/over $1 each	20%	G
70139120	Glassware for toilet/office/indoor decor & similar purposes, of lead crystal, valued over $1 but n/over $3 each	14%	G
70139130	Glassware for toilet/office/indoor decor & similar purposes, of lead crystal, valued over $3 but n/over $5 each	10 5%	G
70139150	Glassware for toilet/office/indoor decor & similar purposes, of lead crystal, valued over $5 each	6%	A
70139910	Glassware, nesoi, decorated/colored within the body prior to solidification, millefiori glassware, glassware colored & w/bubbles etc	15%	G
70139920	Glassware for toilet/office/indoor decor & similar purposes, of pressed and toughened (specially tempered) glass	12 5%	G
70139930	Smokers' articles of glass, nesoi, perfume bottles of glass fitted with ground glass stoppersk, nesoi	9%	A
70139935	Votive-candle holders of glass, nesoi	6 6%	A
70139940	Glassware for toilet/office/indoor decor or similar purposes, nesoi, valued n/over $0 30 each	38%	G
70139950	Glassware for toilet/office/indoor decor or similar purposes, nesoi, valued over $0 30 but n/over $3 each	30%	G
70139960	Glassware for toilet/office/indoor decor or similar purposes, nesoi, cut or engraved, valued over $3 but n/over $5 each	15%	G
70139970	Glassware for toilet/office/indoor decor or similar purposes, nesoi, cut or engraved, valued over $5 each	7 2%	A
70139980	Glassware for toilet/office/indoor decor or similar purposes, nesoi, n/cut or engraved, valued over $3 but n/over $5 each	11 3%	G
70139990	Glassware for toilet/office/indoor decor or similar purposes, nesoi, n/cut or engraved, valued over $5 each	7 2%	A
70140010	Glass lens blanks (other than for spectacles), not optically worked	4 1%	A
70140020	Glass optical elements (other than lens blanks), not optically worked	5%	A
70140030	Glass lenses and filters (other than optical elements) and parts thereof, for signaling purposes, not optically worked	3 4%	A
70140050	Signaling glassware, nesoi, not optically worked	3 3%	A
70151000	Glasses, curved, bent, hollowed, or the like (but not optically worked), for corrective spectacles	Free	K
70159010	Watch glasses, round	Free	K
70159020	Watch glasses, not round	Free	K
70159050	Clock glasses, glasses curved, bent, hollowed, etc for noncorrective spectacles, hollow spheres & segments for glasses, all n/opt wkd	Free	K
70161000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	2 7%	A
70169010	Paving blocks, slabs, bricks, squares, tiles & other arts of pressed or molded glass, for building or construction purposes	8%	A
70169050	Leaded glass windows & the like, multicellular or foam glass in blocks, panels, plates, shells or similar forms	5%	A
70171030	Fused quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for semiconductor wafer production	Free	K
70171060	Laboratory, hygienic or pharmaceutical glassware, whether or not calibrated or graduated, of fused quartz or other fused silica, nesoi	4 6%	A
70172000	Laboratory, hygienic or pharmaceutical glassware, whether or not calibrated or graduated, of glass w/low coefficient of heat expansion	6 7%	A
70179010	Glass microscope slides and micro cover glasses	Free	K
70179050	Laboratory, hygienic or pharmaceutical glassware, whether or not calibrated, nesoi, of glass, nesoi	6 7%	A
70181010	Glass imitation pearls and pearl beads of all shapes and colors, whether or not drilled, not strung and not set	4%	A
70181020	Glass imitation precious or semiprecious stones (except beads)	Free	K
70181050	Glass beads (o/than imitat pearls) & similar glass smallwares, nesoi	Free	K
70182000	Glass microspheres not exceeding 1 mm in diameter	5%	A
70189010	Glass eyes, except prosthetic articles	3 2%	A
70189050	Articles (o/than imitation jewellry) of glass beads, pearls and imitation stones and statuettes & ornaments of lamp-worked glass	6 6%	A
70191100	Glass fiber chopped strands of a length not more than 50 mm	4 9%	A
70191200	Glass fiber rovings	4 8%	A
70191905	Fiberglass rubber reinforcing yarn,not color,of electrically nonconductive continuous filament 9 to 11 microns diam & impreg for adhesion to	Free	K
70191915	Glass fiber yarns, not colored, other than fiberglass rubber reinforcing yarn	6 5%	A
70191924	Fiberglass rubber reinforce yarn,color,of electrically nonconduct continuous filament 9 to 11 microns diam & impreg for adhesion to polym	Free	K
70191928	Glass fiber yarns, colored, other than fiberglass rubber reinforcing yarn	7%	A
70191930	Glass fiber chopped strands of a length more than 50 mm	4 9%	A
70191970	Fiberglass rubber reinforce cord,of electrically nonconduct contin filament 9 to 11 microns diam & impreg for adhesion to polymeric comp	Free	K
70191990	Glass fiber slivers	4 2%	A
70193100	Nonwoven glass fiber mats	4 3%	A
70193200	Nonwoven glass fiber in thin sheets (voiles)	4 3%	A
70193910	Nonwoven glass wool insulation products	4 9%	A
70193950	Nonwoven glass fiber webs, mattresses, boards and similar articles of nonwoven glass fibers, nesoi	4 9%	A
70194005	Woven fiberglass tire cord fabric of rovings,n/o 30 cm wide,of elect nonconductive cont filament 9-11 micron diam & impreg for adhesion	Free	K
70194015	Woven glass fiber fabric of rovings, n/o 30 cm in width, other than fiberglass tire cord fabric	6%	A
70194030	Woven fiberglass tire cord fabric of roving,o/30 cm wide,n/color, of elect nonconduct contin fil 9-11 micron diam & impreg for adhesion	Free	K

HTS 8	Description	Base Rate	Staging Category
70194040	Woven glass fiber fabric of rovings, o/30 cm wide, not colored, other than fiberglass tire cord fabric	7 3%	A
70194070	Woven fiberglass tire cord fabric of roving,o/30 cm wide,color,of elect nonconduct cont filament 9-11 micron diam & impreg for adhesion	Free	K
70194090	Woven glass fiber fabrics of rovings, o/30 cm wide, colored, other than fiberglass tire cord fabric	7%	A
70195110	Woven fiberglass tire cord fabric,n/roving,n/o 30 cm wide,of electrical nonconduct contin filament 9-11 micron diam & impreg for adhesion	Free	K
70195190	Woven glass fiber fabric, not of rovings, n/o 30 cm wide, other than fiberglass tire cord fabric	6%	A
70195230	Woven fiberglass tire cord fabric,n/rov,pl weave,o/30 cm wide & less than 250 g/m2,w/no single yarn o/136 tex,n/coird,of elect nonconduct	Free	K
70195240	Woven glass fiber woven fabric, not colored, not of rovings, plain weave, o/30 cm wide, less than 250 g/m2, w/no single yarn o/136 tex,nesoi	7 3%	A
70195270	Woven fiberglass tire cord fabric,n/rov,color,pl weave,o/30 cm wide & less thna 250 g/m2,w/no single yarn o/136 tex, of elect nonconduct	Free	K
70195290	Woven glass fiber fabric,not colored,not rovings,plain weave,o/30 cm wide & less than 250 g/m2,w/no single yarn not more than 136 tex, nesoi	7%	A
70195930	Woven fiberglass tire cord fabric,n/colored,nesoi,o/30 cm wide,of elect noncond contin filament 9-11 micron diam and impreg for adhesion	Free	K
70195940	Woven glass fiber woven fabrics, not colored, nesoi, o/30 cm wide, nesoi	7 3%	A
70195970	Woven fiberglass tire cord fabric,colored,nesoi,o/30 cm wide,of elect nonconduct contin filaments 9-11 micron diam & impreg for adhesion	Free	K
70195990	Woven glass fiber woven fabrics, colored, nesoi, o/30 cm wide, nesoi	7%	A
70199010	Woven glass fiber articles (other than fabrics), nesoi	4 8%	D
70199050	Glass fibers (including glass wool), nesoi, and articles thereof, nesoi	4 3%	A
70200030	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for semiconductor wafer production, nesoi	Free	K
70200060	Articles of glass, not elsewhere specified or included	5%	A
71011030	Natural pearls, graded and temporarily strung for convenience of transport	Free	K
71011060	Natural pearls, not strung, mounted or set	Free	K
71012100	Cultured pearls, unworked	Free	K
71012230	Cultured pearls, worked, graded and temporarily strung for convenience of transport	Free	K
71012260	Cultured pearls, worked, not strung, mounted or set	Free	K
71021000	Diamonds, unsorted, whether or not worked	Free	K
71022110	Miners' diamonds, unworked or simply sawn, cleaved or bruted	Free	K
71022130	Industrial diamonds (other than miners' diamonds), simply sawn, cleaved or bruted	Free	K
71022140	Industrial diamonds (other than miners' diamonds), unworked	Free	K
71022900	Industrial diamonds, worked, but not mounted or set	Free	K
71023100	Nonindustrial diamonds, unworked or simply sawn, cleaved or bruted	Free	K
71023900	Nonindustrial diamonds, worked, but not mounted or set	Free	K
71031020	Precious stones (o/than diamonds) & semiprecious stones, unworked	Free	K
71031040	Precious stones (o/than diamonds) & semiprecious stones, simply sawn or roughly shaped	10 5%	G
71039100	Rubies, sapphires and emeralds, worked, whether or not graded, but n/strung (ex ungraded temporarily strung), mounted or set	Free	K
71039910	Precious or semiprecious stones, nesoi, cut but not set and suitable for use in the manufacture of jewelry	Free	K
71039950	Precious or semiprecious stones, nesoi, worked, whether or not graded, but n/strung (ex ungraded temporarily strung), mtd or set	10 5%	G
71041000	Piezo-electric quartz	3%	A
71042000	Synthetic or reconstructed precious or semiprecious stones, unworked or simply sawn or roughly shaped	3%	A
71049010	Synthetic or reconstructed precious or semiprecious stones, cut but not set & suitable for use in the manufacture of jewelry	Free	K
71049050	Synth or reconstruct precious or semiprecious stones, wkd, whether or not graded, but n/strung (ex ungraded temp strung), mtd /set,nesoi	6 4%	A
71051000	Diamond dust and powder	Free	K
71059000	Natural or synthetic precious (except diamond) or semiprecious stone dust and powder	Free	K
71061000	Silver powder	Free	K
71069110	Silver bullion and dore	Free	K
71069150	Silver, unwrought (o/than bullion and dore)	3%	C
71069210	Silver (incl silver plate w gold/platinum),semimanufacture,rectangular/near rectangular shape,99 5% or > pure,marked only by wgt/identity	Free	K
71069250	Silver (including silver plated with gold or platinum), in semimanufactured form, nesoi	3%	C
71070000	Base metals clad with silver, not further worked than semimanufactured	3 3%	A
71081100	Gold powder	Free	K
71081210	Gold, nonmonetary, bullion and dore	Free	K
71081250	Gold, nonmonetary, unwrought (o/than gold bullion and dore)	4 1%	A
71081310	Gold leaf	Free	K
71081355	Gold (incl gold plated w platinum),not money,semimanufacture,rectangle/near rectangular shape,99 5% or > pure,marked only by wgt/identity	Free	K
71081370	Gold (including gold plated with platinum), nonmonetary, in semimanufactured forms (except gold leaf), nesoi	4 1%	A
71082000	Gold, monetary, in unwrought, semimanufactured or powder form	Free	K
71090000	Base metals or silver clad with gold, but not further worked than semimanufactured	6%	A
71101100	Platinum, unwrought or in powder form	Free	K
71101900	Platinum, in semimanufactured forms	Free	K
71102100	Palladium, unwrought or in powder form	Free	K
71102900	Palladium, in semimanufactured forms	Free	K

HTS 8	Description	Base Rate	Staging Category
71103100	Rhodium, unwrought or in powder form	Free	K
71103900	Rhodium, in semimanufactured forms	Free	K
71104100	Iridium, osmium and ruthenium, unwrought or in powder form	Free	K
71104900	Iridium, osmium and ruthenium, in semimanufactured forms	Free	K
71110000	Base metals, silver or gold clad with platinum, not further worked than semimanufactured	10%	A
71123000	Ash containing precious metals or precious metal compounds	Free	K
71129100	Gold waste and scrap, including metal clad with gold but excluding sweepings containing other precious metals	Free	K
71129200	Platinum waste and scrap, including metal clad with platinum but excluding sweepings containing other precious metals	Free	K
71129900	Precious metal (other than of gold or platinum) waste and scrap, including metal clad with precious metals, nesoi	Free	K
71131110	Silver rope, curb, etc in continuous lengths, whether or not plated/clad with other precious metal, suitable for jewelry manufacture	6 3%	A
71131120	Silver articles of jewelry and parts thereof, nesoi, valued not over $18 per dozen pieces or parts	13 5%	A
71131150	Silver articles of jewelry and parts thereof, nesoi, valued over $18 per dozen pieces or parts	5%	A
71131910	Precious metal (o/than silver) rope, curb, etc in continuous lengths, whether or not plated/clad precious metal, for jewelry manufacture	7%	A
71131921	Gold rope necklaces and neck chains	5%	A
71131925	Gold mixed link necklaces and neck chains	5 8%	A
71131929	Gold necklaces and neck chains (o/than of rope or mixed links)	5 5%	A
71131930	Precious metal (o/than silver) clasps and parts thereof	5 8%	A
71131950	Precious metal (o/than silver) articles of jewelry and parts thereo, whether or not plated or clad with precious metal,nesoi	5 5%	A
71132010	Base metal clad w/precious metal, rope, curb & like articles in continuous lengths, suitable for use in jewelry manufacture	7%	A
71132021	Base metal clad w/gold rope necklaces and neck chains	5 8%	A
71132025	Base metal clad w/gold mixed link necklaces and neck chains	5 8%	A
71132029	Base metal clad w/gold necklaces and neck chains, nesoi	5 2%	A
71132030	Base metal clad w/precious metal clasps and parts thereof	5 8%	A
71132050	Base metal clad w/precious metal articles of jewelry and parts thereof, nesoi	5 2%	A
71141110	Knives with handles of silver, whether or not plated or clad with other precious metal	2 8%	A
71141120	Forks with handles of silver, whether or not plated or clad with other precious metal	2 7%	A
71141130	Spoons and ladles with handles of sterling silver	3 3%	A
71141140	Spoons and ladles (o/than w/sterling silver handles) of silver, whether or not plated or clad w/other precious metal	3 5%	A
71141145	Sets of two or more knives or forks w/silver handles or spoons and ladles of silver, whether or not clad or plated w/prec metal	3%	A
71141150	Tableware, nesoi, of sterling silver	3 3%	A
71141160	Articles of silver nesoi, for household, table or kitchen use, toilet and sanitary wares, including parts thereof	3%	A
71141170	Silversmiths' wares (other than for household/table/kitchen use & toilet and sanitary wares) of silver, nesoi	3%	A
71141900	Precious metal (o/than silver) articles, nesoi, whether or not plated or clad with other precious metal, nesoi	7 9%	A
71142000	Goldsmiths' or silversmiths' wares of base metal clad with precious metal	3%	A
71151000	Platinum catalysts in the form of wire cloth or grill	4%	A
71159005	Precious metal articles, incl metal clad w/precious metal,rectangle/near rectangle shape,99 5%/ or pure,marked only by wgt/identity	Free	K
71159030	Gold (including metal clad with gold) articles (o/than jewellry or goldsmiths' wares), nesoi	3 9%	A
71159040	Silver (including metal clad with silver) articles (o/than jewellry or silversmiths' wares), nesoi	3%	A
71159060	Articles of precious metal (o/than gold or silver), including metal clad with precious metal, nesoi	4%	A
71161010	Natural pearl articles	3 3%	A
71161025	Cultured pearl articles	5 5%	A
71162005	Jewelry articles of precious or semiprecious stones, valued not over $40 per piece	3 3%	A
71162015	Jewelry articles of precious or semiprecious stones, valued over $40 per piece	6 5%	A
71162030	Semiprecious stones (except rock crystal), graded and strung temporarily for convenience of transport	2 1%	A
71162035	Semiprecious stone (except rock crystal) figurines	4 5%	A
71162040	Semiprecious stone (except rock crystal) articles (other than jewelry and figurines)	10 5%	G
71162050	Precious stone articles,nesoi	Free	K
71171100	Cuff links and studs of base metal (whether or not plated w/precious metal)	8%	A
71171905	Toy jewelry rope, curb, cable, chain, etc, of base metal (whether or not plated w/prec metal), val n/o 8 cents each	Free	K
71171915	Rope, curb, cable, chain, etc , of base metal (whether or n/plated w/prec metal), val n/over 33 cents/meter for jewelry mfr	8%	A
71171920	Rope, curb, cable, chain, etc , of base metal (whether or n/plated w/prec metal), val o/33 cents/meter, for jewelry mfr	11%	A
71171930	Religious articles of a devotional character, design to be carried on the person, of base metal (whether or not plated with precious metal)	3 9%	A
71171960	Toy jewelry (o/than rope, curb, cable, chain, etc) of base metal, val not over 8 cents each	Free	K
71171990	Imitation jewelry (o/than toy jewelry & rope, curb, cable, chain, etc), of base metal (wheth or n/plated w/prec metal), nesoi	11%	A

HTS 8	Description	Base Rate	Staging Category
71179010	Necklaces wholly of plastic shapes on a fiber string, valued not over 30 cents per dozen	Free	K
71179020	Rosaries and chaplets of a purely devotional character for personal use, of a material o/than prec or base metals, nesoi	3 3%	A
71179030	Religious articles of a purely devotional character designed to be carried on the person, nesoi	3 9%	A
71179045	Toy jewelry (except pts), other than necklaces of plastic shapes, not of base metal, n/o 20 cents/dozen pcs	Free	K
71179055	Imitation jewelry nesoi, not of base metal, n/o 20 cents/doz pcs or pts	7 2%	A
71179060	Toy jewelry (except pts), not of base metal, n/o 8 cents each	Free	K
71179075	Imitation jewelry of plastics, nesoi, over 20 cents/dozen pcs or pts	Free	K
71179090	Imitation jewelry not of base metal or plastics, nesoi, over 20 cents/dozen pcs or pts	11%	A
71181000	Coin (other than gold coin), not being legal tender	Free	K
71189000	Coins, nesoi	Free	K
72011000	Nonalloy pig iron containing by weight 0 5 percent or less of phosphorus	Free	K
72012000	Nonalloy pig iron containing by weight more than 0 5 percent of phosphorus	Free	K
72015030	Alloy pig iron in blocks or other primary forms	Free	K
72015060	Spiegeleisen in blocks or other primary forms	Free	K
72021110	Ferromanganese containing by weight more than 2 percent but not more than 4 percent of carbon	1 4%	A
72021150	Ferromanganese containing by weight more than 4 percent of carbon	1 5%	D
72021910	Ferromanganese containing by weight not more than 1 percent of carbon	2 3%	D
72021950	Ferromanganese containing by weight more than 1 percent but not more than 2 percent of carbon	1 4%	D
72022110	Ferrosilicon containing by weight more than 55% but not more than 80% of silicon and more than 3% of calcium	1 1%	A
72022150	Ferrosilicon containing by weight more than 55% but not more than 80% of silicon, nesoi	1 5%	A
72022175	Ferrosilicon containing by weight more than 80% but not more than 90% of silicon	1 9%	A
72022190	Ferrosilicon containing by weight more than 90% of silicon	5 8%	D
72022900	Ferrosilicon containing by weight 55% or less of silicon	Free	K
72023000	Ferrosilicon manganese	3 9%	D
72024100	Ferrochromium containing by weight more than 4 percent of carbon	1 9%	A
72024910	Ferrochromium containing by weight more than 3 percent but not more than 4 percent of carbon	1 9%	A
72024950	Ferrochromium containing by weight 3 percent or less of carbon	3 1%	D
72025000	Ferrosilicon chromium	10%	D
72026000	Ferronickel	Free	K
72027000	Ferromolybdenum	4 5%	D
72028000	Ferrotungsten and ferrosilicon tungsten	5 6%	D
72029100	Ferrotitanium and ferrosilicon titanium	3 7%	D
72029200	Ferrovanadium	4 2%	D
72029340	Ferroniobium containing by weight less than 0 02 percent of phosphorus or sulfur or less than 0 4 percent of silicon	5%	D
72029380	Ferroniobium, nesoi	5%	D
72029910	Ferrozirconium	4 2%	D
72029920	Calcium silicon ferroalloys	5%	D
72029980	Ferroalloys nesoi	5%	D
72031000	Ferrous products obtained by direct reduction of iron ore	Free	K
72039000	Spongy ferrous products, in lumps, pellets or like forms, iron of a minimum purity by weight of 99 94% in lumps, pellets or like forms	Free	K
72041000	Cast iron waste and scrap	Free	K
72042100	Stainless steel waste and scrap	Free	K
72042900	Alloy steel (o/than stainless) waste and scrap	Free	K
72043000	Tinned iron or steel waste and scrap	Free	K
72044100	Ferrous turnings, shavings, chips, milling wastes, sawdust, fillings, trimmings and stampings, whether or not in bundles	Free	K
72044900	Ferrous waste and scrap nesoi	Free	K
72045000	Iron or steel remelting scrap ingots	Free	K
72051000	Pig iron, spiegeleisen, and iron or steel granules	Free	K
72052100	Alloy steel powders	Free	K
72052900	Pig iron, spiegeleisen, and iron or steel (o/than alloy steel) powders	Free	K
72061000	Iron and nonalloy steel ingots	Free	K
72069000	Iron and nonalloy steel in primary forms (o/than ingots)	Free	K
72071100	Iron or nonalloy steel semifinished products, w/less than 0 25% carbon, w/rect cross sect (incl sq), w/width less than twice thickness	Free	K
72071200	Iron or nonalloy steel semifinished products, w/less than 0 25% carbon, w/rect cross sect (exclud sq), nesoi	Free	K
72071900	Iron or nonalloy steel semifinished products, w/less than 0 25% carbon, o/than w/rect cross section	Free	K
72072000	Iron or nonalloy steel semifinished products, w/0 25% or more of carbon	Free	K
72081015	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, w/patterns in relief, in coils, pickled, not clad/plated/coated	Free	K
72081030	Iron/nonalloy steel,width 600mm+,hot-rolled flat-rolled product,in coil,w/pattern in relief,w/thick 4 75mm+,not pickld,not clad/plated/coatd	Free	K
72081060	Iron/nonalloy steel,width 600mm+,hot-rolled flat-rolled product,in coil,w/pattern in relief,w/thick <4 75mm,not pickld,not clad/plated/coatd	Free	K
72082530	Nonalloy hi-strength steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 4 75mm+, pickled, not clad/plated/coated	Free	K
72082560	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 4 7mm or more, pickled, not clad/plated/coated	Free	K
72082600	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 3mm or mor but less 4 75mm, pickled, not clad/plated	Free	K

HTS 8	Description	Base Rate	Staging Category
72082700	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick less than 3mm, pickled, not clad/plated/coated	Free	K
72083600	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick o/10mm, not pickled/clad/plated/coated	Free	K
72083700	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 4 75mm or more & n/o 10mm, not pickled/clad/plated	Free	K
72083800	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 3mm or more & less 4 75mm, not pickld/clad/plated	Free	K
72083900	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick less than 3mm, not pickled/clad/plated/coated	Free	K
72084030	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, w/pattern in relief,not coils,w/thick 4 75 or more, n/clad/plated/coated	Free	K
72084060	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, w/pattern in relief,not coils,w/thick < 4 75mm, not clad/plated/coated	Free	K
72085100	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, nesoi, not in coils, w/thick o/10mm, not clad/plated/coated	Free	K
72085200	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, neosi, not in coils, w/thick 4 75mm+ but n/o 10mm, not clad/plated/	Free	K
72085300	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, neosi, not in coils, w/thick 3mm+ but < 4 75mm, not clad/plated/coated	Free	K
72085400	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, neosi, not in coils, w/thick less than 3mm, not clad/plated/coated	Free	K
72089000	Iron/nonalloy steel, width 600mm+, hot-rolled flat-rolled products, nesoi, not clad/plated/coated	Free	K
72091500	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, in coils, w/thick 3mm+, not clad/plated/coated	Free	K
72091600	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, in coils, w/thick o/1mm but less than 3mm, not clad/plated/coated	Free	K
72091700	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, in coils, w/thick 0 5mm or more but n/o 1mm, not clad/plated/coated	Free	K
72091815	Nonalloy hi-strength steel, width 600mm+, cold-rolled flat-rolled products, in coils, w/thick less than 0 5mm, not clad/plated/coated	Free	K
72091825	Nonalloy steel(blackplate), width 600mm+, cold-rolled flat-rolled products, in coils, w/thick less than 0 361mm, not clad/plated/coated	Free	K
72091860	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, in coils, w/thick 0 361mm+ but less 5mm, not clad/plated/coated	Free	K
72092500	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, not in coils, w/thick 3mm or more, not clad/plated/coated	Free	K
72092600	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, not in coils, w/thick o/1mm but less than 3mm, not clad/plated/coated	Free	K
72092700	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, not in coils, w/thick 0 5mm+ but n/o 1mm, not clad/plated/coated	Free	K
72092800	Iron/nonalloy steel, width 600mm+, cold-rolled flat-rolled products, not in coils, w/thick less than 0 5mm, not clad/plated/coated	Free	K
72099000	Iron/nonalloy steel, width 600mm+, flat-rolled products further worked than cold-rolled, not clad/plated/coated, nesoi	Free	K
72101100	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with tin, w/thick 0 5 mm or more	Free	K
72101200	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with tin, less than 0 5 mm thick	Free	K
72102000	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with lead, including terneplate	Free	K
72103000	Iron/nonalloy steel, width 600mm+, flat-rolled products, electrolytically plated or coated with zinc	Free	K
72104100	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with zinc (other than electrolytically), corrugated	Free	K
72104900	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with zinc (other than electrolytically), not corrugated	Free	K
72105000	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with chromium oxides or with chromium and chromium oxides	Free	K
72106100	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with aluminum-zinc alloys	Free	K
72106900	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated with aluminum o/than aluminum-zinc alloy	Free	K
72107030	Iron/nonalloy steel, width 600mm+, flat-rolled products, painted/varnished or coated w/plastic but not plated/coated or clad w/metal	Free	K
72107060	Iron/nonalloy steel, width 600mm+, flat-rolled products, painted/varnished or coated w/plastic, nesoi	Free	K
72109010	Iron/nonalloy steel, width 600mm+, flat-rolled products, clad	Free	K
72109060	Iron/nonalloy steel, width 600mm+, flat-rolled products, electrolytically coated or plated with base metal, nesoi	Free	K
72109090	Iron/nonalloy steel, width 600mm+, flat-rolled products, plated or coated, nesoi	Free	K
72111300	Iron/nonalloy steel, width less th/600mm, hot-rolled flat-rolled universal mill plate, not clad/plated/coated	Free	K
72111400	Iron/nonalloy steel, width less th/600mm, hot-rolled flat-rolled products, nesoi, w/thick of 4 75mm or more, not clad/plated/coated	Free	K
72111915	Nonalloy hi-strength steel, width less th/300mm, hot-rolled flat-rolled products, not clad/plated/coated	Free	K
72111920	Iron/nonalloy steel, neosi, width less th/300mm, hot-rolled flat-rolled products, w/thick o/1 25 mm but n/o 4 75 mm, n/clad/plated/coated	Free	K
72111930	Iron/nonalloy steel, neosi, width less th/300mm, hot-rolled flat-rolled products, w/thick 1 25mm or less, not clad/plated/coated	Free	K
72111945	Nonalloy hi-strength steel, width 300mm+ but less th/600mm, hot-rolled flat-rolled products, not clad/plated/coated	Free	K

HTS 8	Description	Base Rate	Staging Category
72111960	Iron/nonalloy steel, neosi, width 300mm+ but less th/600mm, hot-rolled flat-rolled products, pickled, not clad/plated/coated	Free	K
72111975	Iron/nonalloy steel, neosi, width 300mm+ but less th/600mm, hot-rolled flat-rolled products, not pickled, not clad/plated/coated	Free	K
72112315	Nonalloy hi-strength steel, width less th/300mm, cold-rolled flat-rolled, <0 25% carbon, w/thick o/1 25mm, not clad/plated/coated	Free	K
72112320	Iron/nonalloy steel, nesoi, width less th/300mm, cold-rolled flat-rolled, <0 25% carbon, w/thick o/1 25mm, not clad/plated/coated	Free	K
72112330	Iron/nonalloy steel, nesoi, width less th/300mm, cold-rolled flat-rolled, <0 25% carbon, w/thick o/0 25mm n/o 1 25mm, not clad/plated	Free	K
72112345	Iron/nonalloy steel, nesoi, width less th/300mm, cold-rolled flat-rolled, <0 25% carbon, w/thick n/o 0 25mm, not clad/plated/coated	Free	K
72112360	Iron/nonalloy steel, nesoi, width 300mm+ but less th/600mm, cold-rolled flat-rolled, <0 25% carbon, not clad/plated/coated	Free	K
72112920	Iron/nonalloy steel, width less th/300mm, cold-rolled flat-rolled, w/0 25% or more carbon,w/thick o/0 25mm, not clad/plated/coated	Free	K
72112945	Iron/nonalloy steel, width less th/300mm, cold-rolled flat-rolled, w/0 25% or more carbon,w/thick 0 25mm or less, not clad/plated/coated	Free	K
72112960	Iron/nonalloy steel, width 300mm+ but less th/600mm, cold-rolled flat-rolled, w/0 25% or more carbon, not clad/plated/coated	Free	K
72119000	Iron/nonalloy steel, width less th/600mm, flat-rolled further worked than cold-rolled, not clad, plated or coated	Free	K
72121000	Iron/nonalloy steel, width less th/600mm, flat-rolled products, plated or coated with tin	Free	K
72122000	Iron/nonalloy steel, width less th/600mm, flat-rolled products, electrolytically plated or coated with zinc	Free	K
72123010	Iron/nonalloy steel, width less th/300mm, flat-rolled products, plated/coated with zinc (other than electrolytically), w/thick o/0 25mm	Free	K
72123030	Iron/nonalloy steel, width less th/300mm, flat-rolled products, plated/coated w/zinc (other than electrolytically), w/thick 0 25mm or less	Free	K
72123050	Iron/nonalloy steel, width 300+ but less th/600mm, flat-rolled products, plated or coated with zinc (other than electrolytically)	Free	K
72124010	Iron/nonalloy steel, width less th/300mm, flat-rolled products, painted, varnished or coated w/plastic	Free	K
72124050	Iron/nonalloy steel, width 300+ but less th/600mm, flat-rolled products, painted, varnished or coated w/plastic	Free	K
72125000	Iron/nonalloy steel, width less th/600mm, flat-rolled products, plated or coated nesoi	Free	K
72126000	Iron/nonalloy steel, width less th/600mm, flat-rolled products, clad	Free	K
72131000	Iron/nonalloy, concrete reinforcing bars and rods in irregularly wound coils, hot-rolled	Free	K
72132000	Free-cutting steel, bars and rods in irregularly wound coils, hot-rolled	Free	K
72139130	Iron/nonalloy steel, nesoi, hot-rolled bars & rods in irregularly wound coils, w/cir x-sect diam <14mm, n/tempered/treated/partly mfd	Free	K

HTS 8	Description	Base Rate	Staging Category
72139145	Iron/nonalloy steel, nesoi, hot-rolled bars & rods in irregularly wound coils, w/cir x-sect diam <14mm, w/0 6%+ of carbon, nesoi	Free	K
72139160	Iron/nonalloy steel, nesoi, hot-rolled bars & rods in irregularly wound coils, w/cir x-sect diam <14mm, w/less th/0 6% carbon, nesoi	Free	K
72139900	Iron/nonalloy steel, nesoi, hot-rolled bars & rods, w/cir x-sect diam 14+mm or non circ x-sect , in irregularly wound coils, nesoi	Free	K
72141000	Iron/nonalloy steel, forged bars and rods, not in coils	Free	K
72142000	Iron/nonalloy steel, concrete reinforcing bars and rods, not further worked than hot-rolled, hot-drawn or hot-extruded, n/coils	Free	K
72143000	Free-cutting steel, bars and rods, not further worked than hot-rolled, hot-drawn or hot-extruded, n/coils, nesoi	Free	K
72149100	Iron/nonalloy steel, bars and rods, not further worked than hot-rolled, hot-drawn or hot-extruded, w/rectangular (o/than square) X-section	Free	K
72149900	Iron/nonalloy steel, bars and rods, not further worked than hot-rolled, hot-drawn or hot-extruded, w/non-rectangular X-sect, not in coils	Free	K
72151000	Free-cutting steel, bars and rods, not further worked than cold-formed or cold-finished, not in coils	Free	K
72155000	Iron/nonalloy steel nesoi, bars and rods, not further wkd than cold-formed or cold-finished, not in coils	Free	K
72159010	Iron/nonalloy steel, bars and rods, not cold-formed, plated or coated with metal	Free	K
72159030	Iron/nonalloy steel, bars and rods, cold-formed, plated or coated with metal	Free	K
72159050	Iron/nonalloy steel, bars and rods, further worked than cold-formed or cold-finished, nesoi	Free	K
72161000	Iron/nonalloy steel, U,I or H-sections, not further worked than hot-rolled, hot-drawn or extruded, w/height under 80 mm	Free	K
72162100	Iron/nonalloy steel, L-sections, not further worked than hot-rolled, hot-drawn or extruded, w/height under 80 mm	Free	K
72162200	Iron/nonalloy steel, T-sections, not further worked than hot-rolled, hot-drawn or extruded, w/height under 80 mm	Free	K
72163100	Iron/nonalloy steel, U-sections, not further worked than hot-rolled, hot-drawn or extruded, w/height of 80 mm or more	Free	K
72163200	Iron/nonalloy steel, I-sections (standard beams), not further worked than hot-rolled, hot-drawn or extruded, w/height 80 mm or more	Free	K
72163300	Iron/nonalloy steel, H-sections, not further worked than hot-rolled, hot-drawn or extruded, w/height 80 mm or more	Free	K
72164000	Iron/nonalloy steel, L or T-sections, not further worked than hot-rolled, hot-drawn or extruded, w/height 80 mm or more	Free	K
72165000	Iron/nonalloy steel, angles, shapes & sections nesoi, not further worked than hot-rolled, hot-drawn or extruded	Free	K
72166100	Iron/nonalloy steel, angles, shapes & sections nesoi, not further worked than cold-formed or cold-finished, from flat-rolled products	Free	K
72166900	Iron/nonalloy steel, angles, shapes & sections nesoi, not further worked than cold-formed or cold-finished, not from flat-rolled products	Free	K
72169100	Iron/nonalloy steel, angle, shapes & sections nesoi,cold-formed/cold-finished from flat-rolled prod & furth wkd th/cold-formed/cold-finish	Free	K
72169900	Iron/nonalloy steel, angles, shapes & sections nesoi,further wkd than cold-formed or cold-finished and not from flat-rolled products	Free	K
72171010	Iron/nonalloy steel, flat wire, <0 25% carbon, not plated or coated, w/thick n/o 0 25 mm	Free	K
72171020	Iron/nonalloy steel, flat wire, <0 25% carbon, not plated or coated, w/thick o/0 25mm but n/o 1 25 mm	Free	K
72171030	Iron/nonalloy steel, flat wire, <0 25% carbon, not plated or coated, w/thick o/1 25 mm	Free	K
72171040	Iron/nonalloy steel, round wire, <0 25% carbon, not plated or coated, w/diameter less than 1 5 mm	Free	K
72171050	Iron/nonalloy steel, round wire, <0 25% carbon, not plated or coated, w/diameter of 1 5 mm or more	Free	K
72171060	Iron/nonalloy steel, wire (other than flat or round), <0 25% carbon, not plated or coated	Free	K
72171070	Iron/nonalloy steel, flat wire, w/0 25% or more carbon, not plated or coated	Free	K
72171080	Iron/nonalloy steel, round wire, w/0 25% or more carbon, not plated or coated	Free	K
72171090	Iron/nonalloy steel, wire (other than flat or round), w/0 25% or more of carbon, not plated or coated	Free	K
72172015	Iron/nonalloy steel, flat wire, plated or coated with zinc	Free	K
72172030	Iron/nonalloy steel, round wire, <0 25% carbon, plated or coated with zinc, w/diameter of 1 5 mm or more	Free	K
72172045	Iron/nonalloy steel, round wire, w/0 25% or more carbon and/or <1 5mm diam, plated or coated with zinc	Free	K
72172060	Iron/nonalloy steel, wire (other than flat or round), <0 25% carbon, plated or coated with zinc	Free	K
72172075	Iron/nonalloy steel, wire (other than flat or round), w/0 25% or more of carbon, plated or coated with zinc	Free	K
72173015	Iron/nonalloy steel, flat wire, plated or coated with base metal other than zinc	Free	K
72173030	Iron/nonalloy steel, round wire, <0 25% carbon, plated or coated with base metal other than zinc, w/diam of 1 5 mm or more	Free	K
72173045	Iron/nonalloy steel, round wire, w/0 25% or more carbon and/or <1 5mm diam, plated or coated with base metal other than zinc	Free	K
72173060	Iron/nonalloy steel, wire (other than flat or round), <0 25% carbon, plated or coated with base metal other than zinc	Free	K
72173075	Iron/nonalloy steel, wire (other than flat or round), w/0 25% or more of carbon, plated or coated with base metal other than zinc	Free	K
72179010	Iron/nonalloy steel, wire, coated with plastics	Free	K

HTS 8	Description	Base Rate	Staging Category
72179050	Iron/nonalloy steel, wire, plated or coated with materials other than base metals or plastics	Free	K
72181000	Stainless steel, ingots and other primary forms	Free	K
72189100	Stainless steel, semifinished products of rectangular (other than square) cross-section	Free	K
72189900	Stainless steel, semifinished products, other than of rectangular (other than square) cross-section	Free	K
72191100	Stainless steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thickness o/10 mm	Free	K
72191200	Stainless steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 4 75 mm or more but n/o 10 mm	Free	K
72191300	Stainless steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 3 mm or more but less than 4 75 mm	Free	K
72191400	Stainless steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thickness less than 3 mm	Free	K
72192100	Stainless steel, width 600mm+, hot-rolled flat-rolled products, not in coils, w/thickness o/10 mm	Free	K
72192200	Stainless steel, width 600mm+, hot-rolled flat-rolled products, not in coils, w/thick 4 75 mm or more but n/o 10 mm	Free	K
72192300	Stainless steel, width 600mm+, hot-rolled flat-rolled products, not in coils, w/thick 3 mm or more but less than 4 75 mm	Free	K
72192400	Stainless steel, width 600mm+, hot-rolled flat-rolled products, not in coils, w/thickness less than 3 mm	Free	K
72193100	Stainless steel, width 600mm+, cold-rolled flat-rolled products, w/thickness of 4 75 mm or more	Free	K
72193200	Stainless steel, width 600mm+, cold-rolled flat-rolled products, w/thickness of 3 mm or more but less than 4 75 mm	Free	K
72193300	Stainless steel, width 600mm+, cold-rolled flat-rolled products, w/thickness o/1 mm but less than 3 mm	Free	K
72193400	Stainless steel, width 600mm+, cold-rolled flat-rolled products, w/thickness of 0 5 mm or more but n/o 1 mm	Free	K
72193500	Stainless steel, width 600mm+, cold-rolled flat-rolled products, w/thickness of less than 0 5 mm	Free	K
72199000	Stainless steel, width 600mm+, flat-rolled products, nesoi, further worked than cold-rolled	Free	K
72201100	Stainless steel, width less th/600mm, hot-rolled flat-rolled products, w/thickness of 4 75 mm or more	Free	K
72201210	Stainless steel, width 300m+ but less th/600mm, hot-rolled flat-rolled products, w/thickness of less than 4 75 mm	Free	K
72201250	Stainless steel, width less th/300mm, hot-rolled flat-rolled products, w/thickness of less than 4 75 mm	Free	K
72202010	Stainless steel, width 300+ but less th/600mm, cold-rolled flat-rolled products	Free	K
72202060	Stainless steel, width less th/300mm, cold-rolled flat-rolled products, w/thickness o/1 25 mm	Free	K
72202070	Stainless steel, width less th/300mm, cold-rolled flat-rolled products, w/ thickness of 0 25 mm but n/o 1 25 mm	Free	K
72202080	Stainless razor blade steel, width less th/300mm, cold-rolled flat-rolled, w/thickness n/o 0 25 mm	Free	K
72202090	Stainless steel (o/than razor blade steel), width less th/300mm, cold-rolled flat-rolled products, w/thickness n/o 0 25 mm	Free	K
72209000	Stainless steel, width less th/600mm, flat-rolled products further worked than cold-rolled	Free	K
72210000	Stainless steel, bars and rods in irregularly wound coils, hot-rolled	Free	K
72221100	Stainless steel, bars and rods, hot-rolled, hot-drawn or extruded, of circular cross-section	Free	K
72221900	Stainless steel, bars and rods, hot-rolled, hot-drawn or extruded, other than of circular cross-section	Free	K
72222000	Stainless steel, bars and rods, not further worked than cold-formed or cold-finished, nesoi	Free	K
72223000	Stainless steel, bars and rods, further worked than cold-formed or cold-finished, nesoi	Free	K
72224030	Stainless steel, angles, shapes & sections, hot-rolled, not drilled/punched or otherwise advanced	Free	K
72224060	Stainless steel, angles, shapes & sections, other than hot-rolled and not drilled/punched or otherwise advanced	Free	K
72230010	Stainless steel, round wire	Free	K
72230050	Stainless steel, flat wire	Free	K
72230090	Stainless steel, wire (other than round or flat wire)	Free	K
72241000	Alloy (o/than stainless) steel, ingots and other primary forms	Free	K
72249000	Alloy (o/than stainless) steel, semifinished products	Free	K
72251100	Alloy silicon electrical steel (grain-oriented), width 600mm+, flat-rolled products	Free	K
72251900	Alloy silicon electrical steel (other than grain-oriented), width 600mm+, flat-rolled products	Free	K
72252000	Alloy high-speed steel, width 600mm+, flat-rolled products	Free	K
72253010	Alloy tool steel (o/than hi-speed), width 600m+, hot-rolled flat-rolled products, in coils, w/thick of 4 75 mm or more	Free	K
72253030	Alloy (o/th stainless, silicon elect , hi-speed, or tool) steel, width 600mm+, hot-rolled flat-rolled products, in coils, w/thick 4 75mm+	Free	K
72253050	Alloy tool steel (o/than hi-speed), width 600m+, hot-rolled flat-rolled products, in coils, w/thick of less than 4 75 mm	Free	K
72253070	Alloy (o/th stainless, silicon elect , hi-speed, or tool) steel, width 600mm+, hot-rolled flat-rolled prod , in coils, w/thick less 4 75mm	Free	K
72254010	Alloy tool steel (o/than hi-speed), width 600m+, hot-rolled flat-rolled products, n/coils, w/thick of 4 75 mm or more	Free	K

HTS 8	Description	Base Rate	Staging Category
72254030	Alloy (o/th stainless, silicon elect , hi-speed, or tool) steel, width 600mm+, hot-rolled flat-rolled products, n/coils, w/thick 4 75mm+	Free	K
72254050	Alloy tool steel (o/than hi-speed), width 600m+, hot-rolled flat-rolled products, n/coils, w/thick of less than 4 75 mm	Free	K
72254070	Alloy (o/th stainless, silicon elect , hi-speed, or tool) steel, width 600mm+, hot-rolled flat-rolled prod , n/coils, w/thick less 4 75mm	Free	K
72255010	Alloy tool steel (o/th hi-speed), width 600mm+, cold-rolled flat-rolled products	Free	K
72255060	Alloy steel (o/ than tool), width 600mm+, cold-rolled flat-rolled products, w/thickness 4 75 mm or more	Free	K
72255070	Alloy heat-resisting steel, width 600mm+, cold-rolled flat-rolled products, w/thickness less than 4 75 mm	Free	K
72255080	Alloy steel (o/th heat-resisting), width 600mm+, cold-rolled flat-rolled products, w/thickness less than 4 75 mm	Free	K
72259100	Alloy steel, width 600mm+, flat-rolled products further worked than cold-rolled, electrolytically plated or coated with zinc	Free	K
72259200	Alloy steel, width 600mm+, flat-rolled products further worked than cold-rolled, plated or coated with zinc (o/than electrolytically)	Free	K
72259900	Alloy steel, width 600mm+, flat-rolled products further worked than cold-rolled, nesoi	Free	K
72261110	Alloy silicon electrical steel (grain-oriented), width 300mm+ but less th/600mm, flat-rolled products	Free	K
72261190	Alloy silicon electrical steel (grain-oriented), width less th/300mm, flat-rolled products	Free	K
72261910	Alloy silicon electrical steel (o/than grain-oriented), width 300mm+ but less th/600mm, flat-rolled products	Free	K
72261990	Alloy silicon electrical steel (o/than grain-oriented), width less th/300mm, flat-rolled products	Free	K
72262000	Alloy high-speed steel, width less th/600mm, flat-rolled products of high-speed steel	Free	K
72269105	Alloy chipper knife tool steel (o/than hi-speed), width less th/600mm, hot-rolled flat-rolled products	Free	K
72269115	Alloy tool steel (o/than hi-speed/chipper knife), width 300mm+ but less th/600mm, hot-rolled flat-rolled products	Free	K
72269125	Alloy tool steel (o/than hi-speed/chipper knife), width less th/300mm, hot-rolled flat-rolled products	Free	K
72269150	Alloy steel (o/than silicon elect /tool), width less th/600mm, hot-rolled flat-rolled products, w/thickness of 4 75 mm or more	Free	K
72269170	Alloy steel (o/than silicon elect /tool), width 300mm+ but less th/600mm, hot-rolled flat-rolled products, w/thickness less than 4 75 mm	Free	K
72269180	Alloy steel (o/than silicon elect /tool), width less th/300mm, hot-rolled flat-rolled products, w/thickness less than 4 75 mm	Free	K
72269210	Alloy tool steel (o/than hi-speed), width 300mm+ but less th/600mm, cold-rolled flat-rolled products	Free	K
72269230	Alloy tool steel (o/than hi-speed), width less th/300mm, cold-rolled flat-rolled products	Free	K
72269250	Alloy steel (o/than tool), width 300mm+ but less th/600mm, cold-rolled flat-rolled products	Free	K
72269270	Alloy steel (o/than tool), width less th/300mm, cold-rolled flat-rolled products, w/thickness n/o 0 25 mm	Free	K
72269280	Alloy steel (o/than tool), width less th/300mm, cold-rolled flat-rolled products, w/thickness o/0 25 mm	Free	K
72269300	Alloy steel, width less th/600mm, flat-rolled products further worked than cold-rolled, electrolytically plated or coated with zinc	Free	K
72269400	Alloy steel, width less th/600mm, flat-rolled products further wrkd than cold-rolled, plated or coated with zinc o/than electrolytically	Free	K
72269900	Alloy steel (n/plated or coated w/zinc), width less than 600mm, flat-rolled products further worked than cold-rolled, nesoi	Free	K
72271000	Alloy high-speed steel, bars and rods in irregularly wound coils, hmot-rolled	Free	K
72272000	Alloy silico-manganese steel, bars and rods in irregularly wound coils, hot-rolled	Free	K
72279010	Alloy tool steel (o/than hi-speed), bars & rods in irregular wound coils, hot-rolled, n/tempered, treated or partly manufactured	Free	K
72279020	Alloy tool steel (o/than hi-speed), bars and rods in irregularly wound coils, hot-rolled, nesoi	Free	K
72279060	Alloy steel (o/than hi-speed/silico-mang /tool) steel, bars and rods in irregularly wound coils, hot-rolled	Free	K
72281000	Alloy high-speed steel, bars and rods, o/than hot-rolled and in irregularly wound coils	Free	K
72282010	Alloy silico-manganese steel, bars and rods, not cold-formed, o/than hot-rolled and in irregularly wound coils	Free	K
72282050	Alloy silico-manganese steel, bars and rods, cold formed, o/than hot-rolled and in irregularly wound coils	Free	K
72283020	Alloy ball-bearing tool steel, bars and rods, not further worked than hot-rolled, hot-drawn or extruded	Free	K
72283040	Alloy chipper knife tool steel, bars and rods, not cold-formed & not further worked than hot-rolled, hot-drawn or extruded	Free	K
72283060	Alloy tool steel (o/than ball-bearing/chipper knife), bars and rods, not further worked than hot-rolled, hot-drawn or extruded	Free	K
72283080	Alloy steel (o/than hi-speed, silico-mang /tool), bars and rods, not further worked than hot-rolled, hot-drawn or extruded	Free	K
72284000	Alloy steel, bars and rods, not further worked than forged	Free	K
72285010	Alloy tool steel (o/than hi-speed), bars and rods, not further worked than cold-formed or cold-finished	Free	K
72285050	Alloy steel (o/than tool), bars and rods, not further worked than cold-formed or cold finished	Free	K

HTS 8	Description	Base Rate	Staging Category
72286010	Alloy tool steel (o/than hi-speed), bars and rods, further worked than hot-rolled, forged, cold-formed or cold-finished	Free	K
72286060	Alloy steel (o/than tool), bars and rods, further worked than hot-rolled, forged but not cold-formed	Free	K
72286080	Alloy steel (o/than tool), bars and rods, cold-formed	Free	K
72287030	Alloy steel, angles, shapes and sections, hot-rolled & not drilled/not punched and not otherwise advanced	Free	K
72287060	Alloy steel, angles, shapes and sections, o/than hot-rolled & not drilled/punced and not otherwise advanced	Free	K
72288000	Alloy steel hollow drill bars and rods	Free	K
72291000	Alloy high-speed steel, wire	Free	K
72292000	Alloy silico-manganese steel, wire	Free	K
72299010	Alloy steel (o/than hi-speed/silico-mang), flat wire	Free	K
72299050	Alloy steel (o/than hi-speed/silico-mang), round wire	Free	K
72299090	Alloy steel (o/than hi-speed/silico-mang), wire (o/than flat or round wire)	Free	K
73011000	Iron or steel sheet piling, whether or not drilled, punched or made from assembled elements	Free	K
73012010	Iron or nonalloy steel, angles, shapes and sections, welded	Free	K
73012050	Alloy steel, angles, shapes and sections of alloy steel, welded	Free	K
73021010	Iron or nonalloy steel, rails for railway or tramway tracks	Free	K
73021050	Alloy steel, rails for railway or tramway tracks	Free	K
73023000	Iron or steel, switch blades, crossing frogs, point rods and other crossing pieces, for jointing or fixing rails	Free	K
73024000	Iron or steel, fish plates and sole plates for jointing or fixing rails	Free	K
73029010	Sleepers (cross-ties) for railway or tramway track construction of iron or steel	Free	K
73029090	Railway or tramway track construction material and other materials specialized for joing or fixing rails, of iron or steel, nesoi	Free	K
73030000	Cast iron, tubes, pipes and hollow profiles	Free	K
73041010	Iron (o/than cast) or nonalloy steel, seamless line pipe used for oil and gas pipelines	Free	K
73041050	Alloy steel, seamless line pipe used for oil or gas pipelines	Free	K
73042130	Iron (o/than cast) or nonalloy steel, seamless drill pipe, of a kind used in drilling for oil or gas	Free	K
73042160	Alloy steel, seamless drill pipe, of a kind used in drilling for oil or gas	Free	K
73042910	Iron (o/than cast) or nonalloy steel, seamless casing pipe, threaded or coupled, of a kind used in drilling for oil or gas	Free	K
73042920	Iron (o/than cast) or nonalloy steel, seamless casing pipe, not threaded or coupled, of a kind used in drilling for oil or gas	Free	K
73042930	Alloy steel, seamless casing pipe, threaded or coupled, of a kind used in drilling for oil or gas	Free	K
73042940	Alloy steel, seamless casing pipe, not threaded or coupled, of a kind used in drilling for oil or gas	Free	K
73042950	Iron (o/than cast) or nonalloy, seamless tubing, of a kind used in drilling for oil or gas	Free	K
73042960	Alloy steel, seamless tubing, of a kind used in drilling for oil or gas	Free	K
73043130	Iron (o/than cast) or nonalloy steel, seamless, cold-drawn or cold-rolled, hollow bars w/circular cross section	Free	K
73043160	Iron (o/than cast) or nonalloy steel, seamless, cold-drawn or cold-rolled, tubes, pipes & hollow profiles, w/circular cross section, nesoi	Free	K
73043900	Iron (o/than cast) or nonalloy steel, seamless, not cold-drawn or cold-rolled, tubes, pipes and hollow prof , w/circular cross sect , nesoi	Free	K
73044130	Stainless steel, seamless, cold-drawn/cold-rolled, tubes, pipes and hollow profiles, w/circular cross section & extern diam less than 19mm	Free	K
73044160	Stainless steel, seamless, cold-drawn/cold-rolled, tubes, pipes and hollow profiles, w/circular cross section & extern diam of 19mm or more	Free	K
73044900	Stainless steel, seamless, not cold-drawn/cold-rolled, tubes, pipes and hollow profiles, w/circular cross section	Free	K
73045110	Alloy steel (o/than stainless), seamless, cold-drawn/cold-rolled, tubes, pipes, etc , w/circ cross sect , for mfr of ball/roller bearings	Free	K
73045150	Alloy steel (o/than stainless), seamless, cold-drawn/cold-rolled, tubes, pipes and hollow profiles, w/circular cross section, nesoi	Free	K
73045910	Alloy steel (o/than stainless), seamless, n/cold-drawn/cold-rolled, tubes, pipes, etc w/circ cross sect , for mfr ball/roller bearings	Free	K
73045920	Alloy steel (o/than stainless), seamless, n/cold-drawn/cold-rolled, tubes, pipes, etc w/circ cross sect , for boilers, heaters, etc	Free	K
73045960	Heat-resisting alloy steel (o/than stainless), seamless, n/cold-drawn/cold-rolled, tubes, pipes, etc , w/circ cross sect , nesoi	Free	K
73045980	Alloy steel (o/than heat-resist or stainless), seamless, n/cold-drawn/cold-rolled, tubes, pipes and hollow prof , w/circ cross sect , nesoi	Free	K
73049010	Iron (o/than cast) or nonalloy steel, seamless, tubes, pipes and hollow profiles, o/than circ cross sect , w/wall thickness of 4 mm or more	Free	K
73049030	Alloy steel (o/than stainless), seamless, tubes, pipes and hollow profiles, o/than circ cross sect , w/wall thickness of 4 mm or more	Free	K
73049050	Iron (o/than cast) or nonalloy steel, seamless, tubes, pipes and hollow profiles, o/than circ cross sect , w/wall thickness less than 4 mm	Free	K
73049070	Alloy steel (o/than stainless), seamless, tubes, pipes and hollow profiles, o/than circ cross sect , w/wall thickness less than 4 mm	Free	K
73051110	Iron or nonalloy steel, seamed, w/circ cross sect & ext diam o/406 4mm, line pipe, long submerg arc weld , used for oil/gas	Free	K
73051150	Alloy steel, seamed, circ w/cross sect & ext diam o/406 4mm, line pipe, long submerg arc weld , used for oil/gas pipelines	Free	K
73051210	Iron or nonalloy steel, seamed, w/circ cross sect & ext diam o/406 4mm, line pipe, long welded nesoi, used for oil/gas	Free	K
73051250	Alloy steel, seamed, w/circ cross sect & ext diam o/406 4mm, line pipe, long welded nesoi, used for oil/gas pipelines	Free	K

HTS 8	Description	Base Rate	Staging Category
73051910	Iron or nonalloy steel, seamed, w/circ cross sect & ext diam o/406 4mm, line pipe, not long welded, used for oil/gas	Free	K
73051950	Alloy steel, seamed, w/circ cross sect & ext diam o/406 4mm, line pipe, not long welded, used for oil/gas pipelines	Free	K
73052020	Iron or nonalloy steel, seamed, w/circ cross sect & ext diam o/406 4mm, casing pipe, threaded/coupled, of kind for drilling for oil/gas	Free	K
73052040	Iron or nonalloy steel, seamed, w/circ cross sect & ext diam o/406 4mm, casing pipe, n/threaded/coupled, of kind for drill for oil/gas	Free	K
73052060	Alloy steel, seamed, w/circ cross sect & ext diam o/406 4mm, casing pipe, threaded/coupled, of kind for drilling for oil/gas	Free	K
73052080	Alloy steel, seamed, w/circ cross sect & ext diam o/406 4mm, casing pipe, n/threaded/coupled, of kind for drilling for oil/gas	Free	K
73053120	Steel, long welded, w/circ cross sect & ext diam o/406 4mm, tapered pipes and tubes principally used as pts of illuminating arts	Free	K
73053140	Iron or nonalloy steel, long welded, w/circ cross sect & ext diam o/406 4mm, tubes and pipes, o/th used in oil/gas drill etc	Free	K
73053160	Alloy steel, long welded, w/circ cross sect & ext diam o/406 4mm, tubes and pipes, o/than used in oil/gas drill or pipelines	Free	K
73053910	Iron or nonalloy steel, weld o/than long weld , w/circ x-sect & ext diam o/406 4mm, tubes and pipes, o/th used in oil/gas drill etc	Free	K
73053950	Alloy steel, weld o/than long weld , w/circ x-sect & ext diam o/406 4mm, tubes and pipes, o/than used in oil/gas drill or pipelines	Free	K
73059010	Iron or nonalloy steel, seamed, w/circ cross sect & ext diam o/406 4mm, not welded, tubes and pipes, o/th used in oil/gas drill etc	Free	K
73059050	Alloy steel, seamed, w/circ cross sect & ext diam o/406 4mm, not welded, tubes and pipes, o/than used in oil/gas drill or pipelines	Free	K
73061010	Iron or nonalloy steel, seamed, w/ext diam 406 4mm or less or o/than circ x-sect, line pipe of a kind used for oil and gas pipelines	Free	K
73061050	Alloy steel, seamed, w/ext diam 406 4mm or less or o/than circ x-sect, line pipe of a kind used for oil and gas pipelines	Free	K
73062010	Iron or nonalloy steel, seamed, w/ext diam 406 4mm or less or o/than circ x-sect, threaded/coupled, casing of kind used in drill oil/gas	Free	K
73062020	Iron or nonalloy steel, seamed, w/ext diam 406 4mm or less or o/than circ x-sect, n/threaded/coupled, casing kind used drill for oil/gas	Free	K
73062030	Alloy steel, seamed, w/ext diam 406 4mm or less or o/than circ x-sect, threaded/coupled, casing of kind used in drilling for oil/gas	Free	K
73062040	Alloy steel, seamed, w/ext diam 406 4mm or less or o/than circ x-sect, n/threaded/coupled, casing of kind used in drilling for oil/gas	Free	K
73062060	Iron or nonalloy steel, seamed, w/ext diam 406 4mm or less or o/than circ x-sect, tubing of a kind used for drilling for oil/gas	Free	K
73062080	Alloy steel, seamed, w/ext diam 406 4mm or less or o/than circ x-sect, tubing of a kind used for drilling for oil/gas	Free	K
73063010	Iron or nonalloy steel, welded, w/circ x-sect & ext diam 406 4mm or less, tubes, pipes, hollow profiles, w/wall thick less than 1 65 mm	Free	K
73063030	Nonalloy steel, welded, w/circ x-sect & ext diam 406 4mm or less, tapered pipes & tubes, w/wall thick of 1 65 mm+, pts of illum arts	Free	K
73063050	Iron or nonalloy steel, welded, w/circ x-sect & ext diam 406 4mm or less, pipes, tubes & holl prof , w/wall thick of 1 65 mm or more	Free	K
73064010	Stainless steel, welded, w/circ x-sect & ext diam 406 4mm or less, tubes, pipes, hollow profiles, w/wall thick less than 1 65 mm	Free	K
73064050	Stainless steel, welded, w/circ x-sect & ext diam 406 4mm or less, tubes, pipes, hollow profiles, w/wall thick of 1 65 mm or more	Free	K
73065010	Alloy steel (o/stainless), welded, w/circ x-sect & ext diam 406 4mm or less, tubes, pipes, hollow prof , w/wall thick less th/1 65 mm	Free	K
73065030	Alloy steel (o/stainless), welded, w/circ x-sect & ext diam 406 4mm or less, tapered pipes & tubes, w/wall thick of 1 65 mm+, pts illum	Free	K
73065050	Alloy steel (o/stainless), welded, w/circ x-sect & ext diam 406 4mm or less, tubes, pipes, hollow prof , w/wall thick of 1 65 mm+	Free	K
73066010	Iron or nonalloy steel, welded, w/non-circ x-sect, tubes, pipes and hollow profiles, w/wall thickness of 4 mm or more	Free	K
73066030	Alloy steel, welded, w/non-circ x-sect, tubes, pipes and hollow profiles, w/wall thickness of 4 mm or more	Free	K
73066050	Iron or nonalloy steel, welded, w/non-circ x-sect, tubes, pipes and hollow profiles, w/wall thickness less than 4 mm	Free	K
73066070	Alloy steel, welded, w/non-circ x-sect, tubes, pipes and hollow profiles, w/wall thickness less than 4 mm	Free	K
73069010	Iron or nonalloy steel, seamed o/welded, w/non-circ x-sect or circ x-sect w/ext diam 406 4mm or less, tubes, pipes & hollow profiles	Free	K
73069050	Alloy steel, seamed o/than welded, w/non-circ x-sect or circ x-sect w/ext diam 406 4mm or less, tubes, pipes and hollow profiles	Free	K
73071100	Cast nonmalleable iron, fittings for tubes or pipes	4 8%	A
73071930	Cast ductile iron or steel, fittings for tubes or pipes	5 6%	C
73071990	Cast iron or steel, fittings for tubes or pipes, nesoi	6 2%	C
73072110	Stainless steel, flanges for tubes/pipes, forged, not machined, not tooled and not otherwise processed after forging	3 3%	A
73072150	Stainless steel, not cast, flanges for tubes/pipes, not forged or forged and machined, tooled and otherwise processed after forging	5 6%	C
73072210	Stainless steel, not cast, threaded sleeves (couplings) for tubes/pipes	Free	K
73072250	Stainless steel, not cast, threaded elbow and bends for tubes/pipes	6 2%	A
73072300	Stainless steel, not cast, butt welding fittings for tubes/pipes	5%	A
73072900	Stainless steel, not cast, fittings for tubes/pipes, nesoi	5%	A
73079110	Iron or nonalloy steel, flanges for tubes/pipes, forged, not machined, not tooled and not otherwise processed after forging	3 3%	G
73079130	Alloy steel (o/than stainless), not cast, flanges for tubes/pipes, forged, not machined/tooled and not otherwise processed after forging	3 2%	G

HTS 8	Description	Base Rate	Staging Category
73079150	Iron or steel (o/than stainless), not cast, flanges for tubes/pipes, not forged or forged and machined, tooled & processed after forging	5 5%	G
73079230	Iron or steel (o/than stainless), not cast, threaded sleeves (couplings) for tubes/pipes	Free	K
73079290	Iron or steel (o/than stainless), not cast, threaded elbow and bends for tubes/pipes	6 2%	A
73079330	Iron or nonalloy steel, not cast, butt welding fittings for tubes/pipes, w/inside diam less than 360mm	6 2%	I
73079360	Alloy steel (o/than stainless), not cast, butt welding fittings for tubes/pipes, w/inside diam less than 360mm	5 5%	I
73079390	Iron or alloy steel (o/than stainless), not cast, butt welding fittings for tubes/pipes, w/inside diam 360mm or more	4 3%	I
73079910	Iron or nonalloy steel, fittings for tubes/pipes, nesoi, forged, not machined, not tooled and not otherwise processed after forging	3 7%	A
73079930	Alloy steel (o/than stainless), fittings for tubes/pipes, nesoi, forged, not machined/tooled and not otherwise processed after forging	3 2%	A
73079950	Iron/steel (o/than stainless), n/cast, fittings for tubes/pipes, nesoi, not forged or forged and machined, tooled & processed after forging	4 3%	A
73081000	Iron or steel, bridges and bridge sections	Free	K
73082000	Iron or steel, towers and lattice masts	Free	K
73083010	Stainless steel, doors, windows and their frames, and thresholds for doors	Free	K
73083050	Iron or steel (o/than stainless), doors, windows and their frames, and thresholds for doors	Free	K
73084000	Iron or steel, props and similar equipment for scaffolding, shuttering or pit-propping	Free	K
73089030	Iron or steel, not in part alloy steel, columns, pillars, posts, beams and girders	Free	K
73089060	Iron or steel, columns, pillars, posts, beams and girders, nesoi	Free	K
73089070	Steel, grating for structures or parts of structures	Free	K
73089095	Iron or steel, structures (excluding prefab structures of 9406) and parts of structures, nesoi	Free	K
73090000	Iron/steel, reservoirs, tanks, vats, siml contain , for any material (o/than compress /liq gas), w/capacity o/300 l, n/fit w/mech/thermal	Free	K
73101000	Iron/steel, tanks, casks, drums, cans, boxes & siml cont for any material (o/than compress /liq gas), w/cap of 50+ l but n/o 300 l	Free	K
73102100	Iron/steel, cans for any material (o/compressed/liq gas), closed by soldering or crimping, w/cap less than 50 l	Free	K
73102900	Iron/steel, cans for any material (o/compressed/liq gas), n/closed by soldering or crimping, w/cap less than 50 l	Free	K
73110000	Iron/steel, containers for compressed or liquefied gas	Free	K
73121005	Stainless steel, stranded wire, not elect insulated, fitted with fittings or made up into articles	Free	K
73121010	Stainless steel, stranded wire, not elect insulated, not fitted with fittings or made up into articles	Free	K
73121020	Iron or steel (o/than stainless), stranded wire, not elect insul , fitted with fittings or made up into articles	Free	K
73121030	Iron or steel (o/than stainless), stranded wire, not elect insul , not fitted with fittings or made up into articles	Free	K
73121050	Stainless steel, ropes, cables and cordage (o/than stranded wire), not elect insul , fitted with fittings or made up into articles	Free	K
73121060	Stainless steel, ropes, cables and cordage (o/than stranded wire), not elect insul , not fitted with fittings or made up into articles	Free	K
73121070	Iron/steel (o/stainless), ropes, cables & cordage (o/than stranded wire), n/elect insul , fitted with fittings or made up into articles	Free	K
73121080	Iron/steel (o/stainless), ropes, cables & cordage, of brass plated wire (o/than stranded wire), n/elect insul , w/o fittings or arts	Free	K
73121090	Iron/steel (o/stainless), ropes, cables & cordage, o/th of brass plate wire (o/than stranded wire), n/elect insul , w/o fittings etc	Free	K
73129000	Iron/steel (o/stainless), plaited bands, slings and the like, not electrically insulated	Free	K
73130000	Iron/steel, barbed wire, iron/steel, twisted hoop or single flat wire and loosely twisted double wire, of a kind used for fencing	Free	K
73141210	Stainless steel, woven cloth endless bands for machinery, w/meshes not finer than 12 wires to the lineal cm in warp or filling	Free	K
73141220	Stainless steel, woven cloth endless bands for machinery, w/meshes finer than 12 but n/finer than 36 wires to the lineal cm warp or filling	Free	K
73141230	Stainless steel, Fourdrinier wires for papermaking machines w/94 or more wires to the lineal cm in warp or filling	Free	K
73141260	Stainless steel, Fourdrinier wires for papermaking machines w/36 to 93 wires to the lineal cm in warp or filling	Free	K
73141290	Stainless steel, woven cloth endless bands for machinery, nesoi, w/meshes finer than 36 wires to the lineal cm in warp or filling	Free	K
73141300	Iron or steel (o/than stainless), woven cloth endless bands for machinery, neosi	Free	K
73141410	Stainless steel, woven cloth (o/than endless bands for machinery), w/meshes not finer than 12 wires to the lineal cm in warp or filling	Free	K
73141420	Stainless steel, woven cloth (o/than endless bands for machinery), w/meshes finer 12 but n/finer 36 wires to the lineal cm warp/filling	Free	K
73141430	Stainless steel, Fourdrinier wires (o/than endless bands) for papermaking machines,w/meshes 94 or more wire to lineal cm warp/filling	Free	K
73141460	Stainless steel, Fourdrinier wires (o/than endless bands) for papermaking machines, w/meshes 36 to 93 wires to the lineal cm warp/filling	Free	K
73141490	Stainless steel woven cloth (other than endless band for machinery), neosi, w/meshes finer than 36 wires to the lineal cm in warp or filling	Free	K
73141900	Iron or steel (o/than stainless), woven cloth (o/than endless bands for machinery)	Free	K

HTS 8	Description	Base Rate	Staging Category
73142000	Iron/steel, grill, netting & fencing, of wire w/maximum x-sect dimension 3 mm or more, welded at intersection, w/mesh size 100 cm2 or more	Free	K
73143110	Iron/steel, fencing, of wire, welded at the intersection, plated or coated with zinc, whether or not covered w/plastic material	Free	K
73143150	Iron/steel, grill and netting, of wire, welded at the intersection, plated or coated with zinc, nesoi	Free	K
73143900	Iron/steel, grill, netting and fencing, of wire, welded at the intersection, not plated or coated with zinc	Free	K
73144100	Iron/steel, grill, netting and fencing, of wire, not welded at the intersection, plated or coated with zinc	Free	K
73144200	Iron/steel, grill, netting and fencing, of wire, not welded at the intersection, coated with plastics	Free	K
73144930	Iron/steel, grill, netting and fencing, of wire, not welded at the intersection, not cut to shape	Free	K
73144960	Iron/steel, grill, netting and fencing, of wire, not welded at the intersection, cut to shape	Free	K
73145000	Iron or steel, expanded metal	Free	K
73151100	Iron or steel, roller chain	Free	K
73151200	Iron or steel, articulated link chain (other than roller chain)	Free	K
73151900	Iron or steel, parts of articulated link chain	Free	K
73152010	Iron or steel, skid chain, not over 8 mm in diameter	Free	K
73152050	Iron or steel, skid chain, over 8 mm in diameter	Free	K
73158100	Iron or steel, stud link chain	Free	K
73158210	Alloy steel, welded link chain, not over 10 mm in diameter	Free	K
73158230	Alloy steel, welded link chain, over 10 mm in diameter	Free	K
73158250	Iron or nonalloy steel, welded link chain, not over 10 mm in diameter	Free	K
73158270	Iron or nonalloy steel, welded link chain, over 10 mm in diameter	Free	K
73158910	Iron or steel, chain nesoi, with links of essentially round cross section, not over 8 mm in diameter	1 5%	A
73158930	Iron or steel, chain nesoi, with links of essentially round cross sections, over 8 mm in diameter	Free	K
73158950	Iron or steel, chain nesoi	3 9%	A
73159000	Iron or steel, parts of chain (other than articulated link chain)	2 9%	A
73160000	Iron or steel, anchors, grapnels and parts thereof	Free	K
73170010	Iron or steel, thumb tacks	Free	K
73170020	Iron or steel, nails, tacks, corrugated nails, staples & similar arts , not threaded, suitable for use in powder-actuated hand tools	Free	K
73170030	Iron or steel, nails, tacks, corrugated nails, staples & similar arts , threaded, suitable for use in powder-actuated hand tools	Free	K
73170055	Iron or steel, nails, tacks, corrugated nails, staples & similar arts , of one piece construction, made of round wire, nesoi	Free	K
73170065	Iron or steel, nails, tacks, corrugated nails, staples & similar arts , of one piece construction, not made of round wire, nesoi	Free	K
73170075	Iron or steel, nails, tacks, corrugated nails, staples & similar arts , of two or more pieces, nesoi	Free	K
73181100	Iron or steel, coach screws	12 5%	A
73181200	Iron or steel, wood screws (o/than coach screws)	12 5%	A
73181300	Iron or steel, screw hooks and screw rings	5 7%	A
73181410	Iron or steel, self-tapping screws, w/shanks or threads less than 6 mm in diameter	6 2%	A
73181450	Iron or steel, self-tapping screws, w/shanks or threads 6 mm or more in diameter	8 6%	A
73181520	Iron or steel, bolts and bolts & their nuts or washers, imported in the same shipment	Free	K
73181540	Iron or steel, machine screws (o/than cap screws), 9 5 mm or more in length and 3 2 mm in diameter	Free	K
73181550	Iron or steel, threaded studs	Free	K
73181560	Iron or steel, screws and bolts, nesoi, having shanks or threads less than 6 mm in diameter	6 2%	C
73181580	Iron or steel, screws and bolts, nesoi, having shanks or threads 6 mm or more in diameter	8 5%	A
73181600	Iron or steel, nuts	Free	K
73181900	Iron or steel, threaded articles similar to screws, bolts, nuts, coach screws & screw hooks, nesoi	5 7%	A
73182100	Iron or steel, spring washers and other lock washers	5 8%	A
73182200	Iron or steel, washers (o/than spring washers and other lock washers)	Free	K
73182300	Iron or steel, rivets	Free	K
73182400	Iron or steel, cotters and cotter pins	3 8%	A
73182900	Iron or steel, nonthreaded articles similar to nvets, cotters, cotter pins, washers and spring washers	2 8%	D
73191000	Iron or steel, sewing, darning or embroidery needles	Free	K
73192000	Iron or steel, safety pins	4 5%	A
73193010	Iron or steel, dressmakers' or common pins	4 1%	C
73193050	Iron or steel, pins (o/than safety pins, dressmakers' or common pins)	Free	K
73199000	Iron or steel, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles for use in the hand	2 9%	A
73201030	Iron or steel, leaf springs & leaves therefore, to be used in motor vehicles having a G V W not exceeding 4 metric tons	3 2%	A
73201060	Iron or steel, leaf springs & leaves therefore, suitable for motor vehicle suspension (o/than for motor vehicles w/a G V W o/4 metric tons)	3 2%	A
73201090	Iron or steel, leaf springs & leaves therefore, not suitable for motor vehicle suspension	3 2%	A
73202010	Iron or steel, helical springs, suitable for motor-vehicle suspension	3 2%	A
73202050	Iron or steel, helical springs (o/than suitable for motor-vehicle suspension)	3 9%	A
73209010	Iron or steel, hairsprings	Free	K
73209050	Iron or steel, springs (o/than leaf springs, helical springs or hairsprings)	2 9%	A

HTS 8	Description	Base Rate	Staging Category
73211110	Iron or steel, portable non-electric domestic cooking appliances and plate warmers, for gas fuel or for both gas and other fuels	5 7%	G
73211130	Iron or steel, nonportable non-electric domestic stoves or ranges, for gas fuel or for both gas and other fuels	Free	K
73211160	Iron or steel, nonportable non-electric domestic cook appl (o/th stoves or ranges) & plate warmers, for gas fuel or both gas & other fuels	Free	K
73211200	Iron or steel, non-electric domestic cooking appliances and plate warmers, for liquid fuels	Free	K
73211300	Iron or steel, non-electric domestic cooking appliances and plate warmers, for solid fuels	Free	K
73218110	Iron or steel, portable non-electric domestic grates & warming appl (o/cooking/plate warmers), for gas fuel or both gas and other fuels	2 9%	A
73218150	Iron or steel, nonportable non-electric domestic grates & warming appl (o/than cooking/plate warmers), for gas fuel/both gas & other fuels	Free	K
73218210	Iron or steel, portable non-electric domestic grates & warming appliances (o/than cooking/plate warmers) for liquid fuels	2 9%	A
73218250	Iron or steel, nonportable non-electric domestic grates & warming appliances (o/than cooking/plate warmers), for liquid fuels	Free	K
73218300	Iron or steel, non-electric domestic grates & warming appliances (o/than cooking/plate warmers), for solid fuels	Free	K
73219010	Iron/steel, cooking chambers for nonportable non-electric domestic stoves or ranges, for gas or for gas and other fuels	Free	K
73219020	Iron/steel, top surface panels w/ or w/o burners/controls for nonportable non-elect domest stoves or ranges, for gas or gas & other fuels	Free	K
73219040	Iron/steel, door assmbly w/more than one of inner panel, out panel, window, insul , for non-elect stoves or ranges, for gas or gas & other	Free	K
73219050	Iron/steel, parts of nonportable non-electric domestic stoves or ranges, nesoi, for gas fuel or for both gas and other fuels	Free	K
73219060	Iron/steel, parts, of nonelectric domestic cooking and warming appliances, nesoi	Free	K
73221100	Cast iron, non-electrically heated radiators and parts thereof, for central heating	Free	K
73221900	Iron (o/than cast) or steel, non-electrically heated radiators and parts thereof, for central heating	Free	K
73229000	Iron or steel, non-electrically heated air heaters and hot air distributors w/motor driven fan or blower and parts thereof	Free	K
73231000	Iron or steel wool, iron or steel pot scourers and scouring or polishing pads, gloves and the like	Free	K
73239110	Cast iron, table, kitchen or o/household arts and parts thereof, not enameled but coated or plated with precious metals	Free	K
73239150	Cast iron, table, kitchen or o/household arts and parts thereof, not enameled & not coated or plated with precious metals	5 3%	A
73239200	Cast iron, table, kitchen or o/household arts and parts thereof, enameled	Free	K
73239300	Stainless steel, table, kitchen or o/household arts amd parts thereof	2%	A
73239400	Iron (o/than cast) or steel (o/than stainless), table, kitchen or o/household arts and parts thereof, enameled	2 7%	A
73239910	Iron (o/th cast) or steel (o/th stainless), table, kitchen or o/household arts & parts thereof, not enameled but plated/coat w/silver	Free	K
73239930	Iron (o/th cast)/steel (o/th stainless), table/kitchen /household arts & parts thereof, not enameled but plated/coat w/prec metal o/silver	8 2%	A
73239950	Tinplate, table, kitchen or o/household arts & parts thereof, not coated or plated w/precious metal	Free	K
73239970	Iron (o/th cast) or steel (o/than tinplate or stainless), cookingware, not coated or plated with precious metal	5 3%	A
73239990	Iron (o/th cast)/steel (o/th tinplate or stainless), table, kitchen (o/th cooking) or o/household arts & part, n/coated/plated w/prec metal	3 4%	A
73241000	Stainless steel, sinks and wash basins	3 4%	A
73242110	Cast iron, baths (whether or not enameled), coated or plated with precious metal	Free	K
73242150	Cast iron, baths (whether or not enameled), not coated or plated with precious metal	Free	K
73242900	Iron (o/than cast) or steel, baths (whether or not enameled)	Free	K
73249000	Iron or steel, sanitary ware (o/than baths or stainless steel sinks and wash basins) and parts thereof	Free	K
73251000	Nonmalleable cast iron, articles, nesoi	Free	K
73259100	Iron or steel, cast grinding balls and similar articles for mills	2 9%	A
73259910	Cast iron (o/than nonmalleable cast iron), articles nesoi	Free	K
73259950	Steel, cast articles nesoi	2 9%	A
73261100	Iron or steel, forged or stamped grinding balls and similar articles for mills	Free	K
73261900	Iron or steel, articles forged or stamped but n/further worked, nesoi	2 9%	A
73262000	Iron or steel, articles of wire, nesoi	3 9%	A
73269010	Tinplate, articles nesoi	Free	K
73269025	Iron or steel, cable or inner wire for caliper and cantilever brakes and casing therefore, whether or not cut to length	Free	K
73269035	Iron or steel, containers of a kind normally carried on the person, in the pocket or in the handbag, nesoi	7 8%	A
73269045	Iron or steel, horse and mule shoes	Free	K
73269060	Iron or steel, articles nesoi, coated or plated with precious metal	8 6%	A
73269085	Iron or steel, articles, nesoi	2 9%	A
74011000	Copper mattes	Free	K
74012000	Cement copper (precipitated copper)	Free	K
74020000	Unrefined copper, copper anodes for electrolytic refining	Free	K
74031100	Refined copper cathodes and sections of cathodes	1%	A
74031200	Refined copper, wire bars	1%	A
74031300	Refined copper, billets	1%	A
74031900	Refined copper, unwrought articles nesoi	1%	A

HTS 8	Description	Base Rate	Staging Category
74032100	Copper-zinc base alloys (brass), unwrought nesoi	1%	A
74032200	Copper-tin base alloys (bronze), unwrought nesoi	1%	A
74032300	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), unwrought nesoi	1%	A
74032900	Copper alloys (o/than copper-zinc, copper-tin, copper-nickel(cupro-nickel) or copper-nickel-zinc base alloys, unwrought nesoi	1%	A
74040030	Copper spent anodes, copper waste & scrap containing less than 94% by weight of copper	Free	K
74040060	Copper, waste and scrap containing 94% or more by weight of copper	Free	K
74050010	Copper master alloys, containing 5% or more but n/more than 15% by weight of phosphorus	Free	K
74050060	Copper master alloys, not containing 5% or more but n/more than 15% by weight of phosphorus	Free	K
74061000	Copper, powders of non-lamellar structure	Free	K
74062000	Copper, powders of lamellar structure, copper flakes	Free	K
74071015	Refined copper, hollow profiles	3%	A
74071030	Refined copper, profiles (o/than hollow profiles)	3%	A
74071050	Refined copper, bars and rods	1%	A
74072115	Copper-zinc base alloys (brass), hollow profiles	2 2%	A
74072130	Copper-zinc base alloys (brass), profiles (o/than hollow profiles)	2 2%	A
74072150	Copper-zinc base alloys (brass), low fuming brazing rods	2 2%	A
74072170	Copper-zinc base alloys (brass), bars & rods nesoi, having a rectangular cross section	1 9%	A
74072190	Copper-zinc base alloys (brass), bars & rods nesoi, not having a rectangular cross section	2 2%	A
74072215	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), hollow profiles	3%	A
74072230	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), profiles (o/than hollow profiles)	3%	A
74072250	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), bars & rods	3%	A
74072915	Copper alloys (o/than brass, cupro-nickel or nickel silver), hollow profiles	3%	A
74072930	Copper alloys (o/than brass, cupro-nickel or nickel silver), profiles (o/than hollow profiles)	3%	A
74072950	Copper alloys (o/than brass, cupro-nickel or nickel silver), bars and rods	1 6%	A
74081130	Refined copper, wire, w/maximum cross-sectional dimension over 9 5 mm	1%	A
74081160	Refined copper, wire, w/maximum cross-sectional dimension over 6 mm but not over 9 5 mm	3%	A
74081900	Refined copper, wire, w/maximum cross-sectional dimension of 6 mm or less	3%	A
74082100	Copper-zinc base alloys (brass), wire	3%	A
74082210	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), wire, coated or plated with metal	3%	A
74082250	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), wire, not coated or plated w/metal	3%	A
74082910	Copper alloys (o/than brass, cupro-nickel or nickel-silver), wire, coated or plated with metal	3%	A
74082950	Copper alloys (o/than brass, cupro-nickel or nickel-silver), wire, not coated or plated with metal	3%	A
74091110	Refined copper, plates, sheets and strip, in coils, with a thickness of 5 mm or more	3%	A
74091150	Refined copper, plates, sheets and strip, in coils, with a thickness over 0 15mm but less than 5 mm	1%	A
74091910	Refined copper, plates, sheets and strip, not in coils, with a thickness of 5 mm or more	3%	A
74091950	Refined copper, plates, sheets and strip, not in coils, with a thickness o/0 15mm but less than 5 mm & a width of 500 mm or more	1%	A
74091990	Refined copper, plates, sheets and strip, not in coils, with a thickness o/0 15mm but less than 5 mm & a width of less than 500 mm	3%	A
74092100	Copper-zinc base alloys (brass), plates, sheets and strip, in coils	1 9%	A
74092900	Copper-zinc base alloys (brass), plates, sheets and strip, not in coils	1 9%	A
74093110	Copper-tin base alloys (bronze), plates, sheets and strip, in coils with a thickness of 5 mm or more	3%	A
74093150	Copper-tin base alloys (bronze), plates, sheets and strip, in coils, with a thickness o/0 15mm but less than 5mm & a width of 500mm or more	1 7%	A
74093190	Copper-tin base alloys (bronze), plates, sheets and strip, in coils, w/thickness o/0 15mm but less than 5mm & a width of less than 500mm	3%	A
74093910	Copper-tin base alloys (bronze), plates, sheets and strip, with a thickness of 5 mm or more	3%	A
74093950	Copper-tin base alloys (bronze), plates, sheets and strip, with a thickness o/0 15 but less than 5 mm & of a width of 500 mm or more	1 7%	A
74093990	Copper-tin base alloys (bronze), plates, sheets and strip, with a thickness o/0 15 but less than 5 mm & of a width of less than 500 mm	3%	A
74094000	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), plates, sheets and strip, w/thickness o/0 15mm	3%	A
74099010	Copper alloys (o/than brass/bronze/cupro-nickel/nickel silver), plates, sheets & strip, with thickness of 5 mm or more	3%	C
74099050	Copper alloys (o/than brass/bronze/cupro-nickel/nickel silver), plates, sheets & strip, w/thick o/0 15mm but less th/5mm & width 500mm+	1 7%	A
74099090	Copper alloys (o/than brass/bronze/cupro-nickel/nickel silver), plates, sheets & strip, w/thick o/0 15mm but less th/5mm & width less 500mm	3%	C
74101100	Refined copper, foil, w/thickness of 0 15 mm or less, not backed	1%	A
74101200	Copper alloys, foil, w/thickness of 0 15 mm or less, not backed	1%	A
74102130	Refined copper, clad laminates, w/thickness of 0 15 mm or less, backed	3%	A
74102160	Refined copper, foil, w/thickness of 0 15 mm or less, backed	1 5%	A
74102200	Copper alloys, foil, w/thickness of 0 15 mm or less, backed	1 5%	A
74111010	Refined copper, tubes and pipes, seamless	1 5%	A

HTS 8	Description	Base Rate	Staging Category
74111050	Refined copper, tubes and pipes, other than seamless	3%	C
74112110	Copper-zinc base alloys (brass), tubes and pipes, seamless	1 4%	A
74112150	Copper-zinc base alloys (brass), tubes and pipes, other than seamless	3%	A
74112200	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver), tubes and pipes	3%	A
74112910	Copper alloys (o/than brass/cupro-nickel/nickel-silver), pipes and tubes, seamless	1 4%	A
74112950	Copper alloys (o/than brass/cupro-nickel/nickel-silver), pipes and tubes, other than seamless	3%	A
74121000	Refined copper, fittings for tubes and pipes	3%	A
74122000	Copper alloys, fittings for tubes and pipes	3%	A
74130010	Copper, stranded wire, not electrically insulated, not fitted with fittings and not made up into articles	3%	A
74130050	Copper, cables, plaited bands and the like, not fitted with fittings and not made up into articles	2%	A
74130090	Copper, stranded wire, cables, plaited bands and the like, not electrically insulated, fitted with fittings or made up into articles	3%	A
74142030	Copper, Fourdrinier wires, for use in papermaking machines, w/94 or more wires to the lineal cm	Free	K
74142050	Copper, Fourdrinier wires, for use in papermaking machines, w/less than 94 wires to the lineal cm	3%	A
74142090	Copper, wire cloth (o/than Fourdrinier wires for use in papermaking machines)	3%	A
74149000	Copper, wire grill and netting, expanded metal of copper	3%	A
74151000	Copper or iron/steel w/heads of copper, nails and tacks, drawing pins, staples and similar articles	2 5%	A
74152100	Copper, washers (including spring washers)	3%	A
74152900	Copper, rivets, cotters, cotter pins and similar non-threaded articles (o/than washers)	3%	A
74153305	Copper screws for wood	3%	A
74153310	Muntz or yellow metal copper bolts	1 4%	A
74153380	Screws (other than wood screws), bolts (other than Muntz or yellow metal) and nuts, of copper, threaded, nesoi	3%	A
74153900	Copper, screw hooks and other threaded articles, nesoi	3%	A
74160000	Copper, springs	3%	A
74170000	Copper, cooking or heating apparatus of a kind used for domestic purposes, nonelectric, and parts thereof	3%	A
74181120	Copper-zinc alloy (brass), pot scourers, scouring or polishing pads, gloves and the like	3%	A
74181140	Copper (o/than copper-zinc alloys), pot scourers, scouring or polishing pads, gloves and the like	3%	A
74181910	Copper, table, kitchen or other household articles and parts thereof, coated or plated w/precious metals	3%	A
74181920	Copper-zinc alloy (brass), table, kitchen or other household articles and parts thereof, not coated or plated w/precious metals	3%	A
74181950	Copper (o/than brass), table kitchen or other household articles and parts thereof, not coated or plated w/precious metals	3%	A
74182010	Copper-zinc base alloys (brass), sanitary ware and parts thereof	3%	A
74182050	Copper (o/than brass), sanitary ware and parts thereof	3%	A
74191000	Copper, chain and parts thereof	3%	A
74199100	Copper, articles nesoi, cast, molded, stamped, or forged but not further worked	Free	K
74199915	Copper, containers a kind normally carried on the person, in the pocket or in the handbag	3%	A
74199930	Copper, articles nesoi, coated or plated with precious metal	3%	A
74199950	Copper, articles nesoi, not coated or plated with precious metal	Free	K
75011000	Nickel mattes	Free	K
75012000	Nickel oxide sinters and other intermediate products of nickel metallurgy	Free	K
75021000	Nickel (o/than alloy), unwrought	Free	K
75022000	Nickel alloys, unwrought	Free	K
75030000	Nickel, waste and scrap	Free	K
75040000	Nickel, powders and flakes	Free	K
75051110	Nickel (o/than alloy), bars and rods, cold formed	3%	A
75051130	Nickel (o/than alloy), bars and rods, not cold formed	2 6%	A
75051150	Nickel (o/than alloy), profiles	3%	A
75051210	Nickel alloy, bars and rods, cold formed	3%	A
75051230	Nickel alloy, bars and rods, not cold formed	2 5%	A
75051250	Nickel alloy, profiles	3%	A
75052110	Nickel (o/than alloy), wire, cold formed	3%	A
75052150	Nickel (o/than alloy), wire, not cold formed	2 6%	A
75052210	Nickel alloy, wire, cold formed	3%	A
75052250	Nickel alloy, wire, not cold formed	2 6%	A
75061010	Nickel (o/than alloy), plates, sheets and strip, cold formed	3%	A
75061030	Nickel (o/than alloy), plates, sheets and strip, not cold formed	2 5%	A
75061045	Nickel, foil, w/thickness not over 0 15 mm	2 5%	A
75061060	Nickel, foil, w/thickness over 0 15 mm	2 5%	A
75062010	Nickel alloy, plates, sheets and strip, cold formed	3%	A
75062030	Nickel alloy, plates, sheets and strip, not cold formed	2 5%	A
75062045	Nickel alloy, foil, w/thickness not over 0 15 mm	3%	A
75062060	Nickel alloy, foil, w/thickness over 0 15 mm	3%	A
75071100	Nickel (o/than alloy), tubes and pipes	2%	A
75071200	Nickel alloy, tubes and pipes	2%	A
75072000	Nickel, fittings for tubes and pipes	3%	A
75081000	Nickel, wire cloth, grill and netting	3%	A
75089010	Nickel, stranded wire	3%	A
75089050	Nickel, articles of nesoi	3%	A

HTS 8	Description	Base Rate	Staging Category
76011030	Aluminum (o/than alloy), unwrought, in coils, w/uniform x-section throughout length & w/least cross-sectional dimension n/o 9 5 mm	2 6%	A
76011060	Aluminum (o/than alloy), unwrought nesoi	Free	K
76012030	Aluminum alloys, unwrought, in coils, w/uniform x-section throughout length & w/least cross-sectional dimension n/o 9 5 mm	2 6%	A
76012060	Aluminum alloys, w/25% or more by weight of silicon, unwrought nesoi	2 1%	A
76012090	Aluminum alloys nesoi, unwrought nesoi	Free	K
76020000	Aluminum, waste and scrap	Free	K
76031000	Aluminum, powders of non-lamellar structure	5%	G
76032000	Aluminum, powders of lamellar structure, aluminum flakes	3 9%	G
76041010	Aluminum (o/than alloy), profiles	5%	G
76041030	Aluminum (o/than alloy), bar and rods, with a round cross section	2 6%	C
76041050	Aluminum (o/than alloy), bar and rods, other than with a round cross section	3%	G
76042100	Aluminum alloy, hollow profiles	1 5%	A
76042910	Aluminum alloy, profiles (o/than hollow profiles)	5%	G
76042930	Aluminum alloy, bars and rods, having a round cross section	2 6%	D
76042950	Aluminum alloy, bars and rodss, other than with a round cross section	3%	D
76051100	Aluminum (o/than alloy), wire, with a maximum cross-sectional dimension over 7 mm	2 6%	A
76051900	Aluminum (o/than alloy), wire, with a maximum cross-sectional dimension of 7 mm or less	4 2%	G
76052100	Aluminum alloy, wire, with a maximum cross-sectional dimension over 7 mm	2 6%	A
76052900	Aluminum alloy, wire, with a maximum cross-sectional dimension of 7 mm or less	4 2%	G
76061130	Aluminum (o/than alloy), plates/sheets/strip, w/thick o/0 2mm, rectangular (incl sq), not clad	3%	A
76061160	Aluminum (o/than alloy), plates/sheets/strip, w/thick o/0 2mm, rectangular (incl sq), clad	2 7%	A
76061230	Aluminum alloy, plates/sheets/strip, w/thick o/0 2mm, rectangular (incl sq), not clad	3%	D
76061260	Aluminum alloy, plates/sheets/strip, w/thick o/0 2mm, rectangular (incl sq), clad	6 5%	G
76069130	Aluminum (o/than alloy), plates/sheets/strip, w/thick o/0 2mm, o/than rectangular (incl sq), not clad	3%	C
76069160	Aluminum (o/than alloy), plates/sheets/strip, w/thick o/0 2mm, o/than rectangular (incl sq), clad	2 7%	C
76069230	Aluminum alloy, plates/sheets/strip, w/thick o/0 2mm, o/than rectangular (incl sq), not clad	3%	G
76069260	Aluminum alloy, plates/sheets/strip, w/thick o/0 2mm, o/than rectangular (incl sq), clad	6 5%	G
76071130	Aluminum, foil, w/thickness n/o 0 01 mm, rolled but not further worked, not backed	5 8%	D
76071160	Aluminum, foil, w/thickness over 0 01 mm but n/o 0 15 mm, rolled but not further worked, not backed	5 3%	G
76071190	Aluminum, foil, w/thickness over 0 15 mm but n/o 0 2 mm, rolled but not further worked, not backed	3%	G
76071910	Aluminum, etched capacitor foil, w/thickness n/o 0 2 mm, not rolled or rolled and further worked, not backed	5 3%	G
76071930	Aluminum, foil nesoi, w/thickness n/o 0 15 mm, cut to shape, not rolled, not backed	5 7%	G
76071960	Aluminum, foil nesoi, w/thickness o/0 15mm but n/o 0 2 mm or 0 15mm or less & not cut to shape, not rolled, not backed, nesoi	3%	G
76072010	Aluminum, foil, w/thickness n/o 0 2 mm, backed, covered or decorated with a character, design, fancy effect or pattern	3 7%	G
76072050	Aluminum, foil, w/thickness n/o 0 2 mm, backed, nesoi	Free	K
76081000	Aluminum (o/than alloy), tubes and pipes	5 7%	G
76082000	Aluminum alloy, tubes and pipes	5 7%	G
76090000	Aluminum, fittings for tubes and pipes	5 7%	G
76101000	Aluminum, doors, windows and their frames and thresholds for doors	5 7%	A
76109000	Aluminum, structures and parts of structures, nesoi, aluminum plates, rods, profiles, tubes and the like prepared for use in structures	5 7%	A
76110000	Aluminum, reservoirs, tanks, vats & like containers for any material (o/than compressed or liq gas), w/capacity o/300 l, not fitted w/	2 6%	A
76121000	Aluminum, collapsible tubular containers, w/capacity of 300 l or less	2 4%	A
76129010	Aluminum, casks, drums & like containers, for any material (o/than compressed or liq gas), w/cap n/o 20 l, n/fitted w/mech/thermal	5 7%	A
76129050	Aluminum, casks, drums & like containers, for any material (o/thna compressed or liq gas), w/cap o/20 but n/o 300 l, n/fitted w/mech	Free	K
76130000	Aluminum, containers for compressed or liquefied gas	5%	A
76141010	Aluminum, stranded wire, cables & the like w/steel core, not electrically insulated, not fitted with fittings & not made up into articles	4 9%	A
76141050	Aluminum, stranded wire, cables & the like w/steel core, not electrically insulated, fitted with fittings or made up into articles	4 9%	A
76149020	Aluminum elect conductors of stranded wire, cables & the like (o/than w/steel core), n/elect insulated, n/fitted w/fittings or articles	4 9%	A
76149040	Aluminum, stranded wire, cables, & the like (o/than elect conduct or w/steel core), n/elect insulated, n/fitted w/fittings or articles	4 9%	A
76149050	Aluminum, stranded wire, cables and the like (o/than w/steel core), not electrically insulated, fitted w/fittings or made up into articles	5 7%	A
76151100	Aluminum, pot scourers, scouring or polishing pads, gloves and the like	3 1%	A
76151910	Aluminum, cast cooking and kitchen ware, enameled or glazed or containing nonstick interior finishes	3 1%	A
76151930	Aluminum, cooking and kitchen ware (o/than cast), enameled or glazed or containing nonstick interior finishes	3 1%	A
76151950	Aluminum, cast cooking and kitchen ware, not enameled or glazed and not containing nonstick interior finishes	3 1%	A

HTS 8	Description	Base Rate	Staging Category
76151970	Aluminum, cooking and kitchen ware (o/than cast), not enameled or glazed and not containing nonstick interior finishes	3 1%	A
76151990	Aluminum, table, kitchen or other household articles (o/than cooking or kitchen ware) and parts thereof	3 1%	A
76152000	Aluminum, sanitary ware and parts thereof	3 8%	A
76161010	Aluminum, nails, tacks and staples	5 7%	C
76161030	Aluminum, rivets	4 7%	A
76161050	Aluminum, cotters and cotter pins	5 7%	A
76161070	Aluminum, screws, bolts, nuts, screw hooks, washers and similar articles w/shanks, threads, or holes o/6 mm in diameter	5 5%	A
76161090	Aluminum, screws, bolts, nuts, screw hooks, washers and similar articles w/shanks, threads or holes 6 mm or less in diameter	6%	C
76169100	Aluminum, wire cloth, grill, netting and fencing	2 5%	A
76169910	Aluminum, luggage frames	Free	K
76169950	Aluminum, articles, nesoi	2 5%	A
78011000	Refined lead, unwrought	2 5% on the value of the lead content	A
78019100	Lead (o/than refined lead), containing by weight antimony as the principal other element, unwrought	2 5% on the value of the lead content	A
78019930	Lead (o/than refined lead), bullion	2 5% on the value of the lead content	A
78019990	Lead (o/than refined lead), unwrought nesoi	2 5% on the value of the lead content	A
78020000	Lead, waste and scrap	Free	K
78030000	Lead, bars, rods, profiles and wire	1 2%	A
78041100	Lead, sheets, strip and foil, w/thickness n/o 0 2 mm, excluding any backing	2 2%	A
78041900	Lead, plates & sheets, strip and foil w/thickness o/0 2mm, nesoi	3%	A
78042000	Lead, powders and flakes	Free	K
78050000	Lead, tubes or pipes and fittings for tubes or pipes	2%	A
78060000	Lead, articles, nesoi	3%	A
79011100	Zinc (o/than alloy), unwrought, containing o/99 99% by weight of zinc	1 5%	A
79011210	Zinc (o/than alloy), unwrought, casting-grade zinc, containing at least 97 5% but less than 99 99% by weight of zinc	3%	A
79011250	Zinc (o/than alloy), unwrought, o/than casting-grade zinc, containing at least 97 5% but less than 99 99% by wt of zinc	1 5%	A
79012000	Zinc alloy, unwrought	3%	A
79020000	Zinc, waste and scrap	Free	K
79031000	Zinc, dust	0 7 cents/kg	A
79039030	Zinc, powders	0 5 cents/kg	A
79039060	Zinc, flakes	3%	A
79040000	Zinc, bars, rods, profiles and wire	4 2%	A
79050000	Zinc, plates, sheets, strip and foil	2 8%	A
79060000	Zinc, tubes or pipes and fittings for tubes or pipes	3%	A
79070010	Zinc, household, table or kitchen use articles, zinc toilet and sanitary wares, zinc parts of all the foregoing	3%	A
79070060	Zinc, articles (o/than for household, table or kitchen use), nesoi	3%	A
80011000	Tin (o/than alloy), unwrought	Free	K
80012000	Tin alloy, unwrought	Free	K
80020000	Tin, waste and scrap	Free	K
80030000	Tin, bars, rods, profiles and wire	3%	A
80040000	Tin, plates, sheets and strip, of a thickness exceeding 0 20 mm	2 4%	A
80050010	Tin foil, w/thickness (excluding any backing) n/o 0 2 mm	3%	A
80050020	Tin, powders and flakes	2 8%	A
80060000	Tin, tubes or pipes and fittings for tubes or pipes	2 4%	A
80070010	Tin, household, table or kitchen use articles, tin toilet and sanitary wares, all the foregoing, n/coated or plated w/prec metal	2 1%	A
80070050	Tin, articles nesoi	2 8%	A
81011000	Tungsten, powders	7%	A
81019400	Tungsten, unwrought (including bars and rods obtained simply by sintering)	6 6%	A
81019500	Tungsten bars and rods (o/than those obtained simply by sintering), profiles, plates, sheets, strip and foil	6 5%	A
81019600	Tungsten wire	4 4%	A
81019700	Tungsten waste and scrap	2 8%	A
81019900	Tungsten, articles nesoi	3 7%	A
81021000	Molybdenum, powders	9 1 cents/kg on molybdenum content + 1 2%	A
81029400	Molybdenum, unwrought (including bars and rods obtained simply by sintering)	13 9 cents/kg on molybdenum content + 1 9%	A
81029530	Molybdenum bars and rods (o/than those obtained simply by sintering)	6 6%	A
81029560	Molybdenum profiles, plates, sheets, strip and foil	6 6%	A
81029600	Molybdenum wire	4 4%	A
81029700	Molybdenum waste and scrap	Free	K
81029900	Molybdenum, articles nesoi	3 7%	A
81032000	Tantalum, unwrought (including bars and rods obtained simply by sintering), tantalum powders	2 5%	A
81033000	Tantalum waste and scrap	Free	K

HTS 8	Description	Base Rate	Staging Category
81039000	Tantalum, articles nesoi	4 4%	A
81041100	Magnesium, unwrought, containing at least 99 8 percent by weight of magnesium	8%	A
81041900	Magnesium, unwrought, nesoi	6 5%	A
81042000	Magnesium, waste and scrap	Free	K
81043000	Magnesium, raspings, turnings and granules graded according to size, magnesium powders	4 4%	A
81049000	Magnesium, articles nesoi	14 8 cents/kg on magnesium content + 3 5%	A
81052030	Cobalt alloys, unwrought	4 4%	A
81052060	Cobalt (other than alloys), unwrought	Free	K
81052090	Cobalt, mattes and other intermediate products of cobalt metallurgy, cobalt powders	Free	K
81053000	Cobalt waste and scrap	Free	K
81059000	Cobalt, articles thereof nesoi	3 7%	A
81060000	Bismuth (including waste & scrap) and articles thereof, nesoi	Free	K
81072000	Cadmium, unwrought, cadmium powders	Free	K
81073000	Cadmium waste and scrap	Free	K
81079000	Cadmium, articles thereof nesoi	4 4%	A
81082000	Titanium, unwrought, titanium powders	15%	A
81083000	Titanium waste and scrap	Free	K
81089030	Titanium, articles nesoi	5 5%	C
81089060	Titanium, wrought nesoi	15%	C
81092000	Zirconium, unwrought, zirconium powders	4 2%	A
81093000	Zirconium waste and scrap	Free	K
81099000	Zirconium, articles, nesoi	3 7%	A
81101000	Antimony, unwrought, antimony powders	Free	K
81102000	Antimony waste and scrap	Free	K
81109000	Articles of antimony, nesoi	Free	K
81110030	Manganese, waste and scrap	Free	K
81110047	Unwrougt manganese flake containing at least 99 5 percent by weight manganese	14%	A
81110049	Unwrought manganese other than flake containing at least 99 5 percent by weight manganese	14%	A
81110060	Manganese (o/than waste and scrap, unwrought) and articles thereof, nesoi	3 7%	A
81121200	Beryllium, unwrought, beryllium powders	8 5%	A
81121300	Beryllium waste and scrap	Free	K
81121900	Beryllium, articles nesoi	5 5%	A
81122100	Chromium, unwrought, chromium powders	3%	A
81122200	Chromium waste and scrap	Free	K
81122900	Articles of chromium, nesoi	3%	A
81123030	Germanium, waste and scrap	Free	K
81123060	Germanium, unwrought	2 6%	A
81123090	Germanium nesoi and articles thereof	4 4%	A
81124030	Vanadium, waste and scrap	Free	K
81124060	Vanadium (o/than waste & scrap) and articles thereof	2%	A
81125100	Thallium, unwrought, thallium powders	4%	A
81125200	Thallium waste and scrap	Free	K
81125900	Articles of thallium, nesoi	4%	A
81129205	Waste and scrap of gallium, hafnium, indium, niobium or rhenium	Free	K
81129210	Gallium, unwrought, gallium powders	3%	A
81129220	Hafnium, unwrought, hafnium powders	Free	K
81129230	Indium, unwrought, indium powders	Free	K
81129240	Niobium (columbium), unwrought, niobium powders	4 9%	A
81129250	Rhenium, unwrought, rhenium powders	3%	A
81129901	Articles of gallium, hafnium, indium, niobium or rhenium, nesoi	4%	A
81130000	Cermets (including waste & scrap) and articles thereof	3 7%	A
82011000	Spades and shovels and base metal parts thereof	Free	K
82012000	Forks (hand tools) and base metal parts thereof	Free	K
82013000	Mattocks, picks, hoes and rakes and base metal parts thereof	Free	K
82014030	Machetes, and base metal parts thereof	Free	K
82014060	Axes, bill hooks and similar hewing tools (o/than machetes), and base metal parts thereof	6 2%	A
82015000	One-handed secateurs, pruners and shears (including poultry shears), and base metal parts thereof	1 cents each + 2 8%	A
82016000	Hedge shears, two-handed pruning shears and similar two-handed shears, and base metal parts thereof	1 cents each + 2 8%	A
82019030	Grass shears, and base metal parts thereof	2 cents each + 5 1%	A
82019060	Base metal hand tools of a kind used in agriculture, horticulture or forestry nesoi, and base metal parts thereof	Free	K
82021000	Hand saws, and base metal parts thereof (except blades)	Free	K
82022000	Band saw blades	Free	K
82023100	Circular saw blades (including slitting or slotting saw blades), w/working part of steel	Free	K
82023900	Circular saw blades (including slitting or slotting saw blades), with working part of o/than steel, & base metal parts thereof	Free	K
82024030	Chain saw blades & base metal parts thereof, w/cutting parts cont o/0 2% of Cr, Mo or W, or o/0 1% of V	7 2%	A
82024060	Chain saw blades and base metal parts thereof, nesoi	Free	K
82029130	Hacksaw blades for working metal	Free	K
82029160	Straight saw blades for working metal (o/than hacksaw blades), and base metal parts thereof	Free	K

HTS 8	Description	Base Rate	Staging Category
82029900	Saw blades nesoi, and base metal parts thereof	Free	K
82031030	Files, rasps and similar tools, n/o 11 cm in length	Free	K
82031060	Files, rasps and similar tools, o/11 cm but n/o 17 cm in length	Free	K
82031090	Files, rasps and similar tools, o/17 cm in length	Free	K
82032020	Base metal tweezers	4%	C
82032040	Slip joint pliers	12%	G
82032060	Pliers (including cutting pliers but not slip joint pliers), pincers and similar tools	12 cents/doz + 5 5%	C
82032080	Base metal parts of pliers (including cutting pliers), pincers, tweezers and similar tools	4 5%	A
82033000	Metal cutting shears and similar tools, and base metal parts thereof	Free	K
82034030	Pipe cutters, bolt cutters, perf punches & similar tools, w/cutting parts o/0 2% Cr, Mo or W, or o/0 1% V & base metal pts	6%	A
82034060	Pipe cutters, bolt cutters, perforating punches and similar tools, nesoi, and base metal parts thereof	3 3%	C
82041100	Hand-operated non-adjustable spanners and wrenches, and base metal parts thereof	9%	A
82041200	Hand-operated adjustable spanners and wrenches, and base metal parts thereof	9%	A
82042000	Socket wrenches, with or without handles, drives and extensions, and base metal parts thereof	9%	A
82051000	Drilling, threading or tapping tools, and base metal parts thereof	6 2%	A
82052030	Hammers and sledge hammers, with heads not over 1 5 kg each, and base metal parts thereof	6 2%	A
82052060	Hammers and sledge hammers, with heads over 1 5 kg each, and base metal parts thereof	Free	K
82053030	Planes, chisels, gouges etc for working wood, over 0 2% chromium, molybdenum or tungsten, or over 0 1% vanadium, base metal parts thereof	5 7%	A
82053060	Planes, chisels, gouges and similar cutting tools for working wood, nesoi, and base metal parts thereof	5%	A
82054000	Screwdrivers and base metal parts thereof	6 2%	A
82055115	Carving and butcher steels, of iron or steel, with or without their handles	Free	K
82055130	Iron or steel household handtools (o/than carving & butcher steels), and base metal parts thereof	3 7%	A
82055145	Copper household handtools, and base metal parts thereof	Free	K
82055160	Aluminum household handtools, and base metal parts thereof	2 2 cents/kg + 5%	A
82055175	Base metal, nesoi, household handtools, and base metal parts thereof	3 7%	A
82055910	Pipe tools and base metal parts thereof	7 2%	A
82055920	Powder-actuated hand tools and base metal parts thereof	Free	K
82055930	Crowbars, track tools and wedges, and base metal parts thereof	Free	K
82055940	Base metal handtools (o/than household) nesoi, for agricultural, horticultural or forestry, and base metal parts thereof	Free	K
82055945	Caulking guns of iron or steel, and base metal parts thereof	5 3%	A
82055955	Iron or steel handtools (o/than household) nesoi, and base metal parts thereof	5 3%	A
82055960	Copper handtools (o/than household) nesoi, and base metal parts thereof	Free	K
82055970	Aluminum handtools (o/than household) nesoi, and base metal parts thereof	1 5 cents/kg + 3 5%	A
82055980	Base metal, nesoi, handtools (o/than household), and base metal parts thereof	3 7%	A
82056000	Blow torches and similar self-contained torches, and base metal parts thereof	2 9%	A
82057000	Vises, clamps and the like, and base metal parts thereof	5%	A
82058000	Anvils, portable forges, hand- or pedal-operated grinding wheels with frameworks and base metal parts thereof	Free	K
82059000	Sets of articles (handtools and other specified tools) of two or more subheadings of heading 8205	The rate of duty applicable to that article in the set subject to the highest rate of duty	A
82060000	Tools of two or more of headings 8202 to 8205 put up in sets for retail sale	The rate of duty applicable to that article in the set subject to the highest rate of duty	A
82071300	Interchangeable tools for rock drilling or earth boring tools, w/working part of cermets	3 6%	A
82071930	Interchangeable tools for rock drilling or earth boring tools, w/cutting part o/0 2% Cr, Mo or W, or o/0 1% V by wt , & base metal parts	5%	C
82071960	Interchangeable tools for rock drilling or earth boring tools, w/working part neosi, and base metal parts thereof	2 9%	A
82072000	Interchangeable dies for drawing or extruding metal, and base metal parts thereof	3 9%	A
82073030	Interchangeable tools for pressing, stamping or punching, suitable for cutting metal, and base metal parts thereof	5 7%	A
82073060	Interchangeable tools for pressing, stamping or punching, not suitable for cutting metal, and base metal parts thereof	2 9%	A

HTS 8	Description	Base Rate	Staging Category
82074030	Interchangeable tools for tapping or threading, w/cutting pts ov 0 2% by wt of Cr, Mo, W, or ov 0 1% V, & base metal pts thereof	5 7%	A
82074060	Interchangeable tools for tapping or threading, nesoi, and base metal parts thereof	4 8%	A
82075020	Interchangeable tools for drilling (o/than rock drilling) w/cutting part ov 0 2% Cr, Mo or W, or ov 0 1% V & base metal parts thereof	5%	A
82075040	Interchangeable tools for drilling (o/than rock drilling), nesoi, suitable for cutting metal, and base metal parts thereof	8 4%	C
82075060	Interchangeable tools for handtools, for drilling (o/than rock drilling), nesoi, n/suitable for cutting metal, & base metal parts thereof	5 2%	A
82075080	Interchangeable tools (o/than for handtools) for drilling (o/than rock drilling), nesoi, not suitable for cutting metal, & base metal parts	2 9%	A
82076000	Interchangeable tools for boring or broaching, and base metal parts thereof	4 8%	A
82077030	Interchangeable tools for milling, w/cutting part ov 0 2% by wt of Cr, Mo or W, or ov 0 1% by wt of V & base metal parts thereof	5%	A
82077060	Interchangeable tools for milling, nesoi, and base metal parts thereof	2 9%	A
82078030	Interchangeable tools for turning, w/cutting part ov 0 2% by wt of Cr, Mo or W, or ov 0 1% by wt of V & base metal parts thereof	4 8%	A
82078060	Interchangeable tools for turning, nesoi, and base metal parts thereof	3 7%	A
82079015	Interchangeable files and rasps, including rotary files and rasps, and base metal parts thereof	1 6%	A
82079030	Interchangeable cutting tools, nesoi, w/cutting part ov 0 2% by wt of Cr, Mo or W, or ov 0 1% by wt of V, and base metal parts thereof	5%	A
82079045	Interchangeable tools, nesoi, suitable for cutting metal, nesoi and base metal parts thereof	4 8%	A
82079060	Interchangeable tools for handtools, nesoi, not suitable for cutting metal, nesoi and base metal parts thereof	4 3%	A
82079075	Interchangeable tools (o/than for handtools) nesoi, not suitable for cutting metal, nesoi and base metal parts thereof	3 7%	A
82081000	Knives and cutting blades for metal working machines or mechanical appliances, and base metal parts thereof	Free	K
82082000	Knives and cutting blades for wood working machines or mechanical appliances, and base metal parts thereof	Free	K
82083000	Knives and cutting blades for kitchen appliances or for machines used by the food industry, and base metal parts thereof	Free	K
82084030	Lawnmower blades for agricultural, horticultural or forestry machines	Free	K
82084060	Knives and cutting blades (o/than lawnmower blades) for agricultural, horticultural or forestry machines, and base metal parts thereof	Free	K
82089030	Knives and cutting blades for shoe machinery, and base metal parts thereof	Free	K
82089060	Knives and cutting blades, nesoi for machines or for mechanical appliances nesoi, and base metal parts thereof	Free	K
82090000	Cermet plates, sticks, tips and the like for tools, unmounted	4 6%	A
82100000	Hand-operated mechanical appliances weighing 10 kg or less, used in preparation, conditioning, serving food or drink & base metal pts	3 7%	A
82111000	Sets of assorted knives w/cutting blades serrated or not (including pruning knives)	The rate of duty applicable to that article in the set subject to the highest rate of duty	A
82119110	Table knives with fixed blades and silver-plated handles	Free	K
82119120	Table knives w/fixed blades, w/stain steel handles w/Ni or ov 10% by wt of Mn, w/overall length 25 9cm or less & val <than 25 cents ea	0 4 cents each + 6 4%	A
82119125	Table knives w/fixed blades, w/stain steel handles cont Ni or ov 10% by wt of Mn, nesoi	0 4 cents each + 6 8%	A
82119130	Table knives w/fixed blades, w/stain steel handles, nesoi, not ov 25 9 cm in overall length & val less than 25 cents each	0 9 cents each + 10 6%	G
82119140	Table knives w/fixed blades, w/stain steel handles, nesoi	0 3 cents each + 3 7%	A
82119150	Table knives w/fixed blades, with rubber or plastics handles	0 7 cents each + 3 7%	A
82119180	Table knives w/fixed blades, w/handles other than of silver-plate, stainless steel, rubber or plastics	0 3 cents each + 4 9%	A
82119220	Kitchen and butcher knives w/fixed blades, with rubber or plastics handles	0 8 cents each + 4 6%	A
82119240	Knives w/fixed blades (o/than table or kitchen and butcher knives), with rubber or plastic handles	1 cents each + 4 6%	A
82119260	Hunting knives w/fixed blades, with wood handles	4 4%	A
82119290	Knives w/fixed blades (o/than table knives, other knives w/rubb /plast handles, or hunting knives w/wood handles)	0 4 cents each + 6 1%	A
82119300	Knives having other than fixed blades	3 cents each + 5 4%	A
82119410	Base metal blades for knives having fixed blades	0 16 cents each + 2 2%	A
82119450	Base metal blades for knives having other than fixed blades	1 cents each + 5 4%	A
82119510	Base metal handles for table knives w/fixed blades	0 3 cents each + 4 9%	A
82119550	Base metal handles for knives (o/than table knives) w/fixed blades	0 4 cents each + 6 1%	A
82119590	Base metal handles for knives having other than fixed blades	3 cents each + 5 4%	A
82121000	Base metal razors	Free	K

HTS 8	Description	Base Rate	Staging Category
82122000	Base metal safety razor blades (including razor blade blanks)	Free	K
82129000	Base metal parts of razors and razor blades	Free	K
82130030	Base metal scissors, tailors' shears and similar shears, and blades thereof, valued n/o $1 75 per dozen	1 7 cents each + 4 3%	G
82130060	Base metal pinking shears, and blades thereof, valued over $30 per dozen	8 cents each + 8%	A
82130090	Base metal scissors, tailors' shears and similar shears (o/than pinking shears val o$30/dz), and base metal parts, val o/$1 75 per dozen	3 cents each + 3%	G
82141000	Base metal paper knives, letter openers, erasing knives, nonmechanical pencil sharpeners and blades and base metal parts thereof	0 3 cents each + 4 2%	A
82142030	Base metal instruments for manicure or pedicure purposes, and base metal parts thereof	4%	A
82142060	Manicure and pedicure sets, and combinations thereof, in leather containers	Free	K
82142090	Manicure and pedicure sets, and combinations thereof, other than in leather containers	4 1%	A
82149030	Butchers' or kitchen cleavers with their handles, nesoi, and base metal parts thereof	1 cents each + 4 9%	A
82149060	Butchers' or kitchen chopping or mincing knives (o/than cleavers w/their handles), and base metal parts thereof	0 2 cents each + 3 1%	A
82149090	Articles of cutlery, nesoi, and base metal parts of cutlery, nesoi	1 4 cents each + 3 2%	A
82151000	Sets of assted base metal spoons, forks, ladles, etc & similar kitchen or tableware, w/at least one article plated w/prec metal	The rate of duty applicable to that article in the set subject to the highest rate of duty	A
82152000	Sets of assted base metal spoons, forks, ladles, etc & similar kitchen or tableware, w/no articles plated with precious metal	The rate of duty applicable to that article in the set subject to the highest rate of duty	A
82159130	Base metal forks plated with precious metal	Free	K
82159160	Base metal spoons and ladles plated with precious metal	4 2%	A
82159190	Base metal skimmers, cake-servers, fish-knives, etc and similar kitchen or tableware and parts, plated with precious metal	2 7%	A
82159901	Base metal forks, w/stainless steel handles cont Ni or o/10% by wt of Mn, w/overall length n/o 25 9cm, valued under 25cents ea	0 9 cents each + 15 8%	G
82159905	Base metal forks, w/stainless steel handles cont Ni or o/10% by wt of Mn, nesoi	0 5 cents each + 8 5%	A
82159910	Base metal forks, w/stainless steel handles, nesoi, valued under 25 cents each	0 5 cents each + 6 3%	G
82159915	Base metal forks, w/stainless steel handles, nesoi, valued at 25 cents each or more	0 4 cents each + 4 8%	A
82159920	Base metal forks, with rubber or plastic handles	0 5 cents each + 3 2%	A
82159922	Base metal forks, without their handles	Free	K
82159924	Base metal table forks and barbecue forks, with wood handles	0 3 cents each + 4 5%	A
82159926	Base metal forks (o/than plated w/prec metal, or w/handles of stain steel, wood, rubber or plastics), nesoi	0 2 cents each + 3 1%	A
82159930	Base metal spoons, w/stainless steel handles & valued under 25 cents each	14%	G
82159935	Base metal spoons, w/stainless steel handles & valued at 25 cents and over, and base metal ladles w/stainless steel handles	6 8%	A
82159940	Base metal spoons and ladles with handles of base metal (o/than stain steel) or w/nonmetal handles	5%	A
82159945	Base metal spoons and ladles, nesoi	Free	K
82159950	Base metal skimmers/cake-servers/butter-knives/sugar tongs & similar kitchen or tableware, & base metal parts (incl pts of forks/spoons)	5 3%	A
83011020	Padlocks, base metal, not of cylinder or pin tumbler construction, not ov 3 8cm wide	2 3%	A
83011040	Padlocks, base metal, not of cylinder or pin tumbler construction, ov 3 8cm but n/o 6 4cm wide	3 8%	A
83011050	Padlocks, base metal, not of cylinder or pin tumbler construction, ov 6 4cm wide	3 6%	A
83011060	Padlocks, base metal, of cylinder or pin tumbler construction, not ov 3 8cm wide	6 1%	A
83011080	Padlocks, base metal, of cylinder or pin tumbler construction, ov 3 8cm but n/o 6 4cm wide	4 8%	A
83011090	Padlocks, base metal, of cylinder or pin tumbler construction, ov 6 4cm wide	4 2%	A
83012000	Base metal locks, of a kind used on motor vehicles	5 7%	A
83013000	Base metal locks, of a kind used for furniture	5 7%	A
83014030	Base metal luggage locks	3 1%	A
83014060	Base metal locks (o/than padlocks, locks for motor vehicles or furniture, luggage locks)	5 7%	A
83015000	Base metal clasps and frames with clasps, incorporating locks	3 1%	A
83016000	Base metal parts of padlocks, other locks, and clasps and frames with clasps incorporating locks	2 8%	A

HTS 8	Description	Base Rate	Staging Category
83017000	Base metal keys for padlocks, other locks, and clasps and frames with clasps incorporating locks	4 5%	A
83021030	Iron or steel, aluminum, or zinc hinges and base metal parts thereof, designed for motor vehicles	2%	G
83021060	Iron or steel, aluminum, or zinc hinges and base metal parts thereof, not designed for motor vehicles	3 5%	A
83021090	Base metal (o/than iron/steel/aluminum/zinc) hinges and base metal parts thereof	3 4%	A
83022000	Base metal castors and base metal parts thereof	5 7%	A
83023030	Iron or steel, aluminum or zinc mountings, fittings and similar articles nesoi, suitable for motor vehicles, and base metal parts thereof	2%	A
83023060	Base metal (o/than iron/steel/aluminum/zinc) mountings, fittings & similar articles, suitable for motor vehicles, & base metal pts thereof	3 5%	A
83024130	Base metal door closers (except automatic door closers) suitable for buildings, and base metal parts thereof	3 9%	A
83024160	Iron or steel, aluminum or zinc mountings, fittings & similar articles, nesoi, suitable for buildings, & base metal pts thereof	3 9%	A
83024190	Base metal (o/than iron/steel/aluminum/zinc) mountings, fittings and similar arts, nesoi, suitable for buildings & base metal parts thereof	3 5%	A
83024230	Iron or steel, aluminum, or zinc mountings, fittings & similar articles, suitable for furniture, and base metal parts thereof	3 9%	A
83024260	Base metal (o/than iron/steel/aluminum/zinc) mountings, fittings & similar articles, suitable for furniture, and base metal parts thereof	3 4%	A
83024920	Base metal harness, saddlery or riding-bridle hardware coated or plated w/prec metal, and base metal parts thereof	7 5%	A
83024940	Base metal harness, saddlery or riding-bridle hardware, not coated or plated w/prec metal, and base metal parts thereof	Free	K
83024960	Iron or steel, aluminum, or zinc, mountings, fittings & similar articles nesoi, and base metal parts thereof	5 7%	A
83024980	Base metal (o/than iron/steel/aluminum/zinc) mountings, fittings & similar articles nesoi, and base metal parts thereof	3 5%	A
83025000	Base metal hat-racks, hat pegs, brackets and similar fixtures, and base metal parts thereof	Free	K
83026030	Base metal automatic door closers	3 9%	A
83026090	Base metal parts of automatic door closers	3 1%	A
83030000	Base metal armored or reinforced safes/strong-boxes & doors & safe deposit lockers for strong rooms/cash & deed boxes etc , & base metal pts	3 8%	A
83040000	Base metal desk-top filing/card-index cabinets, paper trays, pen trays & similar office/desk equipment nesoi, and base metal parts thereof	3 9%	A
83051000	Base metal fittings for loose-leaf binders or files	2 9%	A
83052000	Base metal staples in strips (e g , for offices, upholstery, packaging)	Free	K
83059030	Base metal paper clips and base metal parts thereof	Free	K
83059060	Base metal letter clips, letter corners, indexing tags and similar office articles nesoi, and base metal parts thereof	5 7%	A
83061000	Base metal, nonelectric bells, gongs, and the like, and base metal parts thereof	5 8%	A
83062100	Base metal statuettes and other ornaments plated w/prec metal, and base metal parts thereof	4 5%	A
83062900	Base metal statuettes and other ornaments not plated w/prec metal, and base metal parts thereof	Free	K
83063000	Base metal photograph, picture or similar frames, base metal mirrors, base metal parts thereof	2 7%	A
83071030	Iron or steel flexible tubing, with fittings	3 8%	A
83071060	Iron or steel flexible tubing, without fittings	3 8%	A
83079030	Base metal (o/than iron or steel) flexible tubing, with fittings	3 8%	A
83079060	Base metal (o/than iron or steel) flexible tubing, without fittings	3 8%	A
83081000	Base metal hooks, eyes, and eyelets, of a kind used for clothing, footwear, awnings, handbags, travel goods, or other made up articles	1 1 cents/kg + 2 9%	A
83082030	Iron or steel bifurcated rivets, not brightened, not lathed and not machined	Free	K
83082060	Base metal tubular or bifurcated rivets (o/than of iron or steel)	Free	K
83089030	Base metal beads and spangles	Free	K
83089060	Base metal buckles and buckle clasps, and base metal parts thereof	3 9%	A
83089090	Base metal clasps, frames with clasps not incorporating a lock, and like articles, and base metal parts thereof	2 7%	A
83091000	Base metal crown corks (including crown seals and caps), and base metal parts thereof	Free	K
83099000	Base metal stoppers, caps and lids (o/than crown corks), threaded bungs, bung covers, seals, other packing accessories and parts	2 6%	A
83100000	Base metal sign plates, name plates, address plates, numbers, letters and other symbols (o/than of 9405), and base metal parts thereof	Free	K
83111000	Coated base metal electrodes for electric arc-welding	Free	K
83112000	Base metal cored wire for electric arc-welding	Free	K
83113030	Coated rod or cored wire lead-tin solders	Free	K
83113060	Coated rods and cored wire of base metal (o/than lead-tin solders), for soldering, brazing or welding by flame	Free	K
83119000	Wire & rods of agglom base metal powder for metal spray , metal carbide wire, rods, tubes, electrodes, coated/cored w/flux, for welding etc	Free	K
84011000	Nuclear reactors	3 3%	A
84012000	Machinery and apparatus for isotopic separation, and parts thereof	2 6%	A
84013000	Fuel elements (cartridges), non-irradiated and parts thereof	3 3%	A
84014000	Parts of nuclear reactors	3 3%	A
84021100	Watertube boilers with a steam production exceeding 45 tons per hour	5 2%	A
84021200	Watertube boilers with a steam production not exceeding 45 tons per hour	4 3%	A
84021900	Vapor-generating boilers, including hybrid boilers, other than watertube boilers	5 2%	A
84022000	Super-heated water boilers	3 3%	A

HTS 8	Description	Base Rate	Staging Category
84029000	Parts of steam- or other vapor-generating boilers	4 3%	A
84031000	Central heating boilers (other than those of heading 8402)	Free	K
84039000	Parts of central heating boilers (other than those of heading 8402)	Free	K
84041000	Auxiliary plant for use with boilers of heading 8402 or 8403	3 5%	A
84042000	Condensers for steam or other vapor power units	5 6%	A
84049000	Parts for auxiliary plant for use with boilers of heading 8402 and 8403 and condensers for steam or vapor power units	3 5%	A
84051000	Producer gas or water gas generators, acetylene gas generators and similar water process gas generators, with or without their purifiers	Free	K
84059000	Parts for gas generators of subheading 8405 10	Free	K
84061010	Steam turbines for marine propulsion	6 7%	A
84061090	Vapor turbines (other than steam) for marine propulsion	Free	K
84068110	Steam turbines other than for marine propulsion, of an output exceeding 40 MW	6 7%	A
84068190	Vapor turbines (excluding steam turbines) other than for marine propulsion, of an output exceeding 40 MW	Free	K
84068210	Steam turbines other than for marine propulsion, of an output not exceeding 40 MW	6 7%	A
84068290	Vapor turbines (excluding steam turbines) other than for marine propulsion, of an output not exceeding 40 MW	Free	K
84069020	Parts of steam turbines, rotors, finished for final assembly	6 7%	A
84069030	Parts of steam turbines, rotors, not further worked than cleaned or machined for removal of fins, etc , or certain other working	6 7%	A
84069040	Parts of steam turbines, blades, rotating or stationary	6 7%	A
84069045	Parts of steam turbines, other	6 7%	A
84069050	Parts of vapor turbines other than steam turbines, rotors, finished for final assembly	Free	K
84069060	Parts of vapor turbines other than steam turbines, rotors, not further worked than cleaned or machined for removal of fins, etc , or other	Free	K
84069070	Parts of vapor turbines other than steam turbines, blades, rotating or stationary	Free	K
84069075	Parts of vapor turbines other than steam turbines, other	Free	K
84071000	Spark-ignition reciprocating or rotary internal combustion piston engines for use in aircraft	Free	K
84072100	Marine propulsion spark-ignition reciprocating or rotary internal-combustion piston engines for outboard motors	Free	K
84072900	Marine propulsion spark-ignition reciprocating or rotary internal-combustion piston engines, nesi	Free	K
84073100	Spark-ignition reciprocating piston engines used for propulsion of vehicles of chapter 87, of a cylinder capacity not exceeding 50cc	Free	K
84073210	Spark-ignition reciprocating piston engines used in tractors suitable for agricultural use, of a cylinder capacity over 50cc but n/o 250cc	Free	K
84073220	Spark-ignition reciprocating piston engines used in vehicles of heading 8701 20, 8702-8704, cylinder capacity over 50cc but n/o 250cc	Free	K
84073290	Spark-ignition reciprocating piston engines used for vehicles, of chap 87 nesi, of a cylinder capacity over 50 but not over 250cc	Free	K
84073310	Spark-ignition reciprocating piston engines used in tractors for agricultural use, of a cylinder capacity over 250cc but not over 1000cc	Free	K
84073330	Spark-ignition reciprocating piston engines, for certain spec veh of 8701 20, 8702, 8703 or 8704, cylinder cap > 250 cc > or = 1, 000 cc	Free	K
84073360	Spark-ignition reciprocating piston engines, for other veh of 8701 20, 8702, 8703 or 8704, cylinder cap > 250 cc > or = 1, 000 cc, nesi	2 5%	A
84073390	Spark-ignition reciprocating piston engines for vehicles of chap 87 nesi, of a cylinder capacity over 250cc but not over 1000cc	Free	K
84073405	Spark-ignition reciprocating piston engines used in agricultural tractors, cylinder capacity over 1000 cc to 2000 cc	Free	K
84073414	Spark-ignition reciprocating piston engines for vehicles of 8701 20 or 8702-8704, cylinder cap over 1000 cc to 2000 cc, used or rebuilt	2 5%	A
84073418	Spark-ignition reciprocating piston engines for vehicles of 8701 20 or 8702-8704, cylinder cap over 1000 cc to 2000 cc, new	2 5%	A
84073425	Spark-ignition reciprocating piston engines for other vehicles of chap 87, of a cylinder capacity over 1000 cc to 2000 cc	Free	K
84073435	Spark-ignition reciprocating piston engines used in agricultural tractors, cylinder capacity over 2000 cc	Free	K
84073444	Spark-ignition reciprocating piston engines for vehicles of 8701 20 or 8702-8704, cylinder capacity over 2000 cc, used or rebuilt	2 5%	A
84073448	Spark-ignition reciprocating piston engines for vehicles of 8701 20 or 8702-8704, cylinder capacity over 2000 cc, new	2 5%	A
84073455	Spark-ignition reciprocating piston engines for other vehicles of chap 87 nesi, of a cylinder capacity exceeding 2000 cc	Free	K
84079010	Spark-ignition rotary or reciprocating internal-combustion piston engines nesi, installed in agricultural/horticultural machinery/equipment	Free	K
84079090	Spark-ignition rotary or reciprocating internal-combustion piston engines, for machinery or equipment nesi	Free	K
84081000	Marine propulsion compression-ignition internal-combustion piston engines	2 5%	A
84082010	Compression-ignition internal-combustion piston engines to be installed in tractors suitable for agricultural use	Free	K
84082020	Compression-ignition internal-combustion piston engines to be installed in vehicles of heading 8701 20, 8702, 8703, or 8704	2 5%	A
84082090	Compression-ignition internal-combustion piston engines used for propulsion of vehicles of chapter 87, nesi	2 5%	A
84089010	Compression-ignition internal-combustion piston engines, to be installed in agricultural or horticultural machinery or equipment, nesi	Free	K
84089090	Compression-ignition internal-combustion piston engines, for machinery or equipment, nesi	Free	K
84091000	Parts for internal combustion aircraft engines	Free	K

HTS 8	Description	Base Rate	Staging Category
84099110	Cast-iron parts used solely or principally with spark-ignition internal-combustion piston engines of heading 8407	Free	K
84099130	Aluminum cylinder heads for spark-ignition internal combustion piston engines for vehicles of 8701 20 or 8702-8704	2 5%	A
84099150	Parts nesi, used solely or principally with spark-ignition internal-combustion piston engines for vehicles of head 8701 20, 8702-8704	2 5%	A
84099192	Parts nesi, used solely or principally with spark-ignition internal-combustion piston engines for marine propulsion	2 5%	A
84099199	Parts nesi, used solely or principally with spark-ignition internal-combustion piston engines of heading 8407, nesi	2 5%	A
84099910	Cast iron parts not advanced beyond cleaning & machined only for removal of fins, gates, etc or to permit location in machinery	Free	K
84099991	Parts nesi, used solely or principally with the engines of heading 8408, for vehicles of heading 8701 20, 8702, 8703, 8704	2 5%	A
84099992	Parts nesi, used solely or principally with compression-ignition internal-combustion piston engines for marine propulsion	2 5%	A
84099999	Parts nesi, used solely or principally with compression-ignition internal-combustion piston engines of heading 8407 or 8408, nesi	Free	K
84101100	Hydraulic turbines and water wheels of a power not exceeding 1,000 kW	3 8%	A
84101200	Hydraulic turbines and water wheels of a power exceeding 1,000 kW but not exceeding 10,000 kW	3 8%	A
84101300	Hydraulic turbines and water wheels of a power exceeding 10,000 kW	3 8%	A
84109000	Parts, including regulators, of hydraulic turbines and water wheels	3 8%	A
84111140	Aircraft turbojets of a thrust not exceeding 25 kN	Free	K
84111180	Turbojets of a thrust not exceeding 25 kN, other than aircraft	Free	K
84111240	Aircraft turbojets of a thrust exceeding 25 kN	Free	K
84111280	Turbojets of a thrust exceeding 25 kN, other than aircraft	Free	K
84112140	Aircraft turbopropellers of a power not exceeding 1,100 kW	Free	K
84112180	Turbopropellers of a power not exceeding 1,100 kW, other than aircraft	Free	K
84112240	Aircraft turbopropellers of a power exceeding 1,100 kW	Free	K
84112280	Turbopropellers of a power exceeding 1,100 kW, other than aircraft	Free	K
84118140	Aircraft gas turbines other than turbojets or turbopropellers, of a power not exceeding 5,000 kW	Free	K
84118180	Gas turbines other than turbojets or turbopropellers, of a power not exceeding 5,000 kW, other than aircraft	2 5%	A
84118240	Aircraft gas turbines other than turbojets or turbopropellers, of a power exceeding 5,000 kW	Free	K
84118280	Gas turbines, other than turbojets or turbopropellers of a power exceeding 5,000 kW, other than aircraft	2 5%	A
84119110	Cast-iron parts of turbojets or turbopropellers machined only for removal of fins, gates, etc or to permit location in machinery	Free	K
84119190	Parts of turbojets or turbopropellers other than those of subheading 8411 91 10	Free	K
84119910	Cast-iron parts of gas turbines nesi, not advanced beyond cleaning, and machined for removal of fins, gates, sprues and risers	Free	K
84119990	Parts of gas turbines nesi, other than those of subheading 8411 99 10	2 4%	A
84121000	Reaction engines other than turbojets	Free	K
84122100	Hydraulic power engines and motors, linear acting (cylinders)	Free	K
84122940	Hydrojet engines for marine propulsion	Free	K
84122980	Hydraulic power engines and motors, nesi	Free	K
84123100	Pneumatic power engines and motors, linear acting (cylinders)	Free	K
84123900	Pneumatic power engines and motors, other than linear acting	Free	K
84128010	Spring-operated and weight-operated motors	Free	K
84128090	Engines and motors, nesi (excluding motors of heading 8501)	Free	K
84129010	Parts of hydrojet engines for marine propulsion	Free	K
84129090	Parts for engines of heading 8412 other than hydrojet engines for marine propulsion	Free	K
84131100	Pumps fitted or designed to be fitted with a measuring device, used for dispensing fuel or lubricants, of the type used in filling-stations	Free	K
84131900	Pumps for liquids fitted or designed to be fitted with a measuring device, nesi	Free	K
84132000	Hand pumps other than those of subheading 8413 11 or 8413 19, not fitted with a measuring device	Free	K
84133010	Fuel-injection pumps for compression-ignition engines, not fitted with a measuring device	2 5%	A
84133090	Fuel, lubricating or cooling medium pumps for internal-combustion piston engines, not fitted with a measuring device, nesi	2 5%	A
84134000	Concrete pumps for liquids, not fitted with a measuring device	Free	K
84135000	Reciprocating positive displacement pumps for liquids, not fitted with a measuring device, nesi	Free	K
84136000	Rotary positive displacement pumps for liquids, not fitted with a measuring device, nesi	Free	K
84137010	Stock pumps imported for use with machines for making cellulosic pulp, paper or paperboard, not fitted with a measuring device	Free	K
84137020	Centrifugal pumps for liquids, not fitted with a measuring device, nesi	Free	K
84138100	Pumps for liquids, not fitted with a measuring device, nesi	Free	K
84138200	Liquid elevators	Free	K
84139110	Parts of fuel-injection pumps for compression-ignition engines	2 5%	G
84139120	Parts of stock pumps imported for use with machines for making cellulosic pulp, paper or paperboard	Free	K
84139190	Parts of pumps, nesi	Free	K
84139200	Parts of liquid elevators	Free	K
84141000	Vacuum pumps	2 5%	A
84142000	Hand-operated or foot-operated air pumps	3 7%	A
84143040	Compressors of a kind used in refrigerating equipment (including air conditioning) not exceeding 1/4 horsepower	Free	K

HTS 8	Description	Base Rate	Staging Category
84143080	Compressors of a kind used in refrigerating equipment (incl air conditioning) exceeding 1/4 horsepower	Free	K
84144000	Air compressors mounted on a wheeled chassis for towing	2 7%	A
84145130	Ceiling fans for permanent installation, with a self-contained electric motor of an output not exceeding 125 W	4 7%	A
84145190	Table, floor, wall, window or roof fans, with a self-contained electric motor of an output not exceeding 125 W	4 7%	A
84145910	Blowers for pipe organs	Free	K
84145930	Turbocharger and supercharger fans	2 3%	A
84145960	Fans, nesi	2 3%	A
84146000	Ventilating or recycling hoods incorporating a fan, having a maximum horizontal side not exceeding 120 cm	Free	K
84148005	Turbocharger and supercharger air compressors	Free	K
84148016	Air compressors, nesoi	Free	K
84148020	Gas compressors, nesi	Free	K
84148090	Air or gas pumps, compressors and fans, nesi	3 7%	A
84149010	Parts of fans (including blowers) and ventilating or recycling hoods	4 7%	G
84149030	Stators and rotors of goods of subheading 8414 30	Free	K
84149041	Parts of air or gas compressors, nesoi	Free	K
84149090	Parts of air or vacuum pumps and ventilating or recycling hoods	Free	K
84151030	Window or wall type air conditioning machines, self-contained	Free	K
84151060	Window or wall type air conditioning machines, "split-system", incorporating a refrigerating unit & valve for reversal of cooling/heat cycle	1%	A
84151090	Window or wall type air conditioning machines, "split-system", nesoi	2 2%	A
84152000	Air conditioning machines of a kind used for persons, in motor vehicles	1 4%	A
84158101	Air conditioning machines incorporating a refrigerating unit and valve for reversal of cooling/heat cycle, nesoi	1%	A
84158201	Air conditioning machines incorporating a refrigerating unit, nesoi	2 2%	G
84158300	Air conditioning machines not incorporating a refrigerating unit	1 4%	A
84159040	Chassis, chassis bases and other outer cabinets for air conditioning machines,	1 4%	A
84159080	Parts for air conditioning machines, nesi	1 4%	A
84161000	Furnace burners for liquid fuel	Free	K
84162000	Furnace burners for pulverized solid fuel or for gas, including combination burners	Free	K
84163000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Free	K
84169000	Parts for furnace burners, mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	Free	K
84171000	Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	2 9%	A
84172000	Bakery ovens, including biscuit ovens	3 5%	A
84178000	Industrial or laboratory furnaces and ovens nesi, including incinerators, nonelectric	3 9%	C
84179000	Parts for industrial or laboratory furnaces and ovens, including incinerators, nonelectric	3 9%	A
84181000	Combined refrigerator-freezers, fitted with separate external doors, electric or other	Free	K
84182100	Refrigerators, household compression-type, electric or other, other than those of subheading 8418 10	Free	K
84182200	Refrigerators, household absorption-type, electrical, other than those of subheading 8418 10	1%	A
84182900	Refrigerators, household type, electric or other, other than those of subheading 8418 10, nesi	1 9%	A
84183000	Freezers of the chest type, not exceeding 800 liters capacity, electric or other	Free	K
84184000	Freezers of the upright type, not exceeding 900 liters capacity, electric or other	Free	K
84185000	Refrigerating or freezing display counters, cabinets, showcases and similar refrigerating or freezing furniture	Free	K
84186100	Compression-type refrigerating units whose condensers are heat exchangers	Free	K
84186900	Refrigerating or freezing equipment nesi, heat pumps, other than the air-conditioning machines of heading 8415	Free	K
84189100	Furniture designed to receive refrigerating or freezing equipment	Free	K
84189940	Certain door assemblies for refrigerators, freezers and other refrigerating or freezing equipment	Free	K
84189980	Parts for refrigerators, freezers and other refrigerating or freezing equipment, electric or other, nesi; parts for heat pumps, nesi	Free	K
84191100	Instantaneous gas water heaters, nonelectric	Free	K
84191900	Storage water heaters, nonelectric	Free	K
84192000	Medical, surgical or laboratory sterilizers	Free	K
84193100	Dryers for agricultural products, not used for domestic purposes	Free	K
84193210	Dryers for wood	Free	K
84193250	Dryers for paper pulp, paper or paperboard	Free	K
84193901	Dryers, other than of a kind for domestic purposes, nesoi	Free	K
84194000	Distilling or rectifying plant, not used for domestic purposes	Free	K
84195010	Brazed aluminum plate-fin heat exchangers	4 2%	A
84195050	Heat exchange units, nesoi	Free	K
84196010	Machinery for liquefying air or gas containing brazed aluminum plate-fin heat exchangers	4 2%	A
84196050	Machinery for liquefying air or gas, nesoi	Free	K
84198150	Cooking stoves, ranges & ovens, other than microwave, for making hot drinks or for cooking or heating food, not used for domestic purposes	Free	K
84198190	Machinery and equipment nesi, for making hot drinks or for cooking or heating food, not used for domestic purposes	Free	K

HTS 8	Description	Base Rate	Staging Category
84198910	Machinery and equipment for the treatment of materials (by a process which changes temperatures), for making paper pulp, paper or paperboard	Free	K
84198960	Industrial machinery, plant or equip for the treat of mat , involving a change in temp , for molten-salt-cooled acrylic acid reactors	Free	K
84198995	Industrial machinery, plant or equipment for the treatment of materials, by process involving a change in temperature, nesoi	4 2%	A
84199010	Parts of instantaneous or storage water heaters	Free	K
84199020	Parts of machinery and plant, for making paper pulp, paper or paperbroad	Free	K
84199030	Parts of heat exchange units	Free	K
84199050	Parts of molten-salt-cooled acrylic acid reactors, nesi; parts of certain medical, surgical or laboratory sterilizers, nesi	Free	K
84199085	Parts of electromechanical tools for work in the hand, w/self-contained electric motor, for treatment of materials by change in temperature	Free	K
84199095	Parts of machinery, plant or laboratory equipment for the treatment of materials by a process involving a change of temperature, nesoi	4%	D
84201010	Textile calendering or rolling machines	3 5%	A
84201020	Calendering or similar rolling machines for making paper pulp, paper or paperboard	Free	K
84201090	Calendering or other rolling machines, other than for metals or glass, nesi	Free	K
84209110	Cylinders for textile calendering or rolling machines	2 6%	A
84209120	Cylinders for paper pulp, paper or paperboard calendering or rolling machines	Free	K
84209190	Cylinders for calendering and similar rolling machines, nesi	Free	K
84209910	Parts of calendering or rolling machines for processing textiles	3 5%	A
84209920	Parts of calendering or rolling machines for making paper pulp, paper or paperboard	Free	K
84209990	Parts of calendering or other rolling machines, other than for metals or glass, nesi	Free	K
84211100	Cream separators	Free	K
84211200	Centrifugal clothes dryers	Free	K
84211930	Spin dryers for semiconductor wafer processing	Free	K
84211990	Centrifuges, other than cream separators, clothes dryers or spin dryers for semiconductor wafer processing	1 3%	C
84212100	Machinery and apparatus for filtering or purifying water	Free	K
84212200	Machinery and apparatus for filtering or purifying beverages other than water	Free	K
84212300	Oil or fuel filters for internal combustion engines	2 5%	A
84212900	Filtering or purifying machinery and apparatus for liquids, nesi	Free	K
84213100	Intake air filters for internal combustion engines	2 5%	A
84213940	Catalytic converters	Free	K
84213980	Filtering or purifying machinery and apparatus for gases, other than intake air filters for internal combustion engines or catalytic conv	Free	K
84219120	Drying chambers for the clothes-dryers of subheading 8421 12 and other parts of clothes-dryers incorporating drying chambers	Free	K
84219140	Furniture designed to receive the clothes-dryers of subheading 8421 12	Free	K
84219160	Parts of centrifuges, including centrifugal dryers, nesi	Free	K
84219900	Parts for filtering or purifying machinery or apparatus for liquids or gases	Free	K
84221100	Dishwashing machines of the household type	2 4%	G
84221900	Dishwashing machines other than of the household type	Free	K
84222000	Machinery for cleaning or drying bottles or other containers	Free	K
84223011	Can-sealing machines	Free	K
84223091	Machinery for filling,closing,sealing, capsuling or labeling bottles,cans, boxes or other containers,machinery for aerating beverages, nesoi	Free	K
84224011	Machinery for packing or wrapping pipe tobacco, candy and cigarette packages, combination candy cutting and wrapping machines	Free	K
84224091	Packing or wrapping machinery, nesoi	Free	K
84229002	Water containment chambers for the household dishwashing machines and other parts of the same incorporating water containment chambers	Free	K
84229004	Door assemblies for the dishwashing machines of subheading 8422 11	Free	K
84229006	Parts of dishwashing machines, nesi	Free	K
84229011	Parts of can-sealing machines	Free	K
84229021	Parts of machines for packing tobacco, wrapping candy, cigarette packages and of combination candy cutting and wrapping machines	Free	K
84229091	Parts of packing or wrapping machinery, nesoi	Free	K
84231000	Personal weighing machines, including baby scales; household scales	Free	K
84232000	Scales for continuous weighing of goods on conveyors	2 9%	A
84233000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	Free	K
84238100	Weighing machinery having a maximum weighing capacity not exceeding 30 kg	Free	K
84238200	Weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	Free	K
84238900	Weighing machinery, nesi	2 9%	A
84239000	Weighing machine weights of all kinds; parts of weighing machinery	2 8%	A
84241000	Fire extinguishers, whether or not charged	Free	K
84242010	Simple piston pump sprays and powder bellows	2 9%	A
84242090	Spray guns and similar appliances other than simple piston pump sprays and powder bellows	Free	K
84243010	Sand blasting machines	Free	K
84243090	Steam blasting machines and similar jet projecting machines, other than sand blasting machines, nesi	Free	K
84248110	Mechanical sprayers (except sprayers self-contained, having a capacity not over 20 liters), suitable for agricultural or horticultural use	Free	K
84248190	Mechanical agricultural or horticultural appliances for projecting, dispersing or spraying liquids or powders, nesi	2 4%	A
84248930	Spraying appliances for etching, stripping or cleaning semiconductor wafers	Free	K

HTS 8	Description	Base Rate	Staging Category
84248950	Spray appliance to develop semiconductor wafers, spray appliance to etch, develop, strip or clean flat panel screen, certain deflash machine	Free	K
84248970	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powder, nesoi	1.8%	C
84249005	Parts of fire extinguishers	Free	K
84249010	Parts of simple piston pump sprays and powder bellows	2.9%	A
84249020	Parts of sand blasting machines	Free	K
84249090	Parts of mechanical appliances for projecting, dispersing or spraying liquids or powders, fire extinguishers and similar machines, nesi	Free	K
84251100	Pulley tackle and hoists other than skip hoists or hoists used for raising vehicles, powered by electric motor	Free	K
84251900	Pulley tackle and hoists other than skip hoists or hoists used for raising vehicles, not powered by electric motor	Free	K
84252000	Pit-head winding gear; winches specially designed for use underground	Free	K
84253100	Winches nesi, and capstans, powered by electric motor	Free	K
84253900	Winches nesi, and capstans, not powered by electric motor	Free	K
84254100	Built-in jacking systems of a type used in garages	Free	K
84254200	Hydraulic jacks and hoists, nesi	Free	K
84254900	Jacks and hoists of a kind used for raising vehicles, other than hydraulic, nesi	Free	K
84261100	Overhead traveling cranes on fixed support	Free	K
84261200	Mobile lifting frames on tires and straddle carriers	Free	K
84261900	Transporter cranes, gantry cranes and bridge cranes	Free	K
84262000	Tower cranes	Free	K
84263000	Portal or pedestal jib cranes	Free	K
84264100	Derricks, cranes and other lifting machinery nesi, self-propelled, on tires	Free	K
84264900	Derricks, cranes and other lifting machinery nesi, self-propelled, not on tires	Free	K
84269100	Derricks, cranes and other lifting machinery nesi, designed for mounting on road vehicles	Free	K
84269900	Derricks, cranes and other lifting machinery nesi	Free	K
84271040	Self-propelled works trucks powered by an electric motor, rider type forklift trucks	Free	K
84271080	Self-propelled works trucks powered by an electric motor, fitted with lifting and handling equipment, nesi	Free	K
84272040	Self-propelled works trucks not powered by an electric motor, rider type forklift trucks	Free	K
84272080	Self-propelled works trucks not powered by an electric motor, fitted with lifting and handling equipment, nesi	Free	K
84279000	Trucks, fitted with lifting or handling equipment, nesi	Free	K
84281000	Passenger or freight elevators other than continuous action, skip hoists	Free	K
84282000	Pneumatic elevators and conveyors	Free	K
84283100	Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use	Free	K
84283200	Bucket type continuous-action elevators and conveyors, for goods or materials	Free	K
84283300	Belt type continuous-action elevators and conveyors, for goods or materials	Free	K
84283900	Continuous-action elevators and conveyors, for goods or materials, nesi	Free	K
84284000	Escalators and moving walkways	Free	K
84285000	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	Free	K
84286000	Teleferics, chair lifts, ski draglines; traction mechanisms for funiculars	Free	K
84289000	Machinery for lifting, handling, loading or unloading, nesi	Free	K
84291100	Self-propelled bulldozers and angledozers, for track laying	Free	K
84291900	Self-propelled bulldozers and angledozers other than track laying	Free	K
84292000	Self-propelled graders and levelers	Free	K
84293000	Self-propelled scrapers	Free	K
84294000	Self-propelled tamping machines and road rollers	Free	K
84295110	Self-propelled front-end shovel loaders, wheel-type	Free	K
84295150	Self-propelled front-end shovel loaders, other than wheel-type	Free	K
84295210	Self-propelled backhoes, shovels, clamshells and draglines with a 360 degree revolving superstructure	Free	K
84295250	Self-propelled machinery with a 360 degree revolving superstructure, other than backhoes, shovels, clamshells and draglines	Free	K
84295910	Self-propelled backhoes, shovels, clamshells and draglines not with a 360 degree revolving superstructure	Free	K
84295950	Self-propelled machinery not with a 360 degree revolving superstructure, other than backhoes, shovels, clamshells and draglines	Free	K
84301000	Pile-drivers and pile-extractors	Free	K
84302000	Snowplows and snowblowers	Free	K
84303100	Self-propelled coal or rock cutters and tunneling machinery	Free	K
84303900	Coal or rock cutters and tunneling machinery, not self-propelled	Free	K
84304100	Self-propelled boring or sinking machinery	Free	K
84304940	Offshore oil and natural gas drilling and production platforms	Free	K
84304980	Boring or sinking machinery, not self-propelled, nesi	Free	K
84305010	Self-propelled peat excavators	Free	K
84305050	Self-propelled machinery for working earth, minerals or ores, nesi	Free	K
84306100	Tamping or compacting machinery, not self-propelled	Free	K
84306901	Machinery for working earth, minerals or ores, not self-propelled, nesoi	Free	K
84311000	Parts suitable for use solely or principally with the machinery of heading 8425	Free	K
84312000	Parts suitable for use solely or principally with the machinery of heading 8427	Free	K
84313100	Parts suitable for use solely or principally with passenger or freight elevators other than continuous action, skip hoists or escalators	Free	K
84313900	Parts suitable for use solely or principally with the machinery of heading 8428, nesi	Free	K

HTS 8	Description	Base Rate	Staging Category
84314100	Buckets, shovels, grabs and grips suitable for use solely or principally with the machinery of headings 8426, 8429, or 8430	Free	K
84314200	Bulldozer or angledozer blades suitable for use solely or principally with the machinery of heading 8426, 8429 or 8430	Free	K
84314340	Parts for offshore oil & natural gas, drilling and production platforms	Free	K
84314380	Parts for boring or sinking machinery of 8430.41 or 8430.49, nesi	Free	K
84314910	Parts suitable for use solely or principally with the machinery of heading 8426, nesi	Free	K
84314990	Parts suitable for use solely or principally with the machinery of heading 8429 or 8430, nesi	Free	K
84321000	Plows for soil preparation or cultivation	Free	K
84322100	Disc harrows for soil preparation or cultivation	Free	K
84322900	Harrows (other than disc), scarifiers, cultivators, weeders and hoes for soil preparation or cultivation	Free	K
84323000	Seeders, planters and transplanters for soil preparation or cultivation	Free	K
84324000	Manure spreaders and fertilizer distributors for soil preparation or cultivation	Free	K
84328000	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; nesi, lawn or sports ground rollers	Free	K
84329000	Parts of agricultural, horticultural or forestry machinery for soil preparation or cultivation, parts of lawn or sports ground rollers	Free	K
84331100	Mowers for lawns, parks or sports grounds, powered, with the cutting device rotating in a horizontal plane	Free	K
84331900	Mowers for lawns, parks or sports grounds, nesi	Free	K
84332000	Mowers nesi, including cutter bars for tractor mounting	Free	K
84333000	Haymaking machinery other than mowers	Free	K
84334000	Straw or fodder balers, including pick-up balers	Free	K
84335100	Combine harvester-threshers	Free	K
84335200	Threshing machinery other than combine harvester-threshers	Free	K
84335300	Root or tuber harvesting machines	Free	K
84335900	Harvesting machinery or threshing machinery, nesi	Free	K
84336000	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	K
84339010	Parts of mowers for lawns, parks or sports grounds	Free	K
84339050	Parts for machinery of heading 8433, nesi	Free	K
84341000	Milking machines	Free	K
84342000	Dairy machinery other than milking machines	Free	K
84349000	Parts for milking machines and dairy machinery	Free	K
84351000	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	Free	K
84359000	Parts of presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	Free	K
84361000	Machinery for preparing animal feeds	Free	K
84362100	Poultry incubators and brooders	Free	K
84362900	Poultry-keeping machinery	Free	K
84368000	Agricultural, horticultural, forestry or bee-keeping machinery, nesi	Free	K
84369100	Parts of poultry-keeping machinery or poultry incubators and brooders	Free	K
84369900	Parts for agricultural, horticultural, forestry or bee-keeping machinery, nesi	Free	K
84371000	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	K
84378000	Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm type machinery	Free	K
84379000	Parts for machinery used in the milling industry or for cleaning,sorting,grading or working of cereals or dried leguminous vegetables	Free	K
84381000	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products, nesi	Free	K
84382000	Machinery for the manufacture of confectionery, cocoa or chocolate, nesi	Free	K
84383000	Machinery for sugar manufacture, nesi	Free	K
84384000	Brewery machinery, nesi	2.3%	A
84385000	Machinery for the preparation of meat or poultry, nesi	2.8%	A
84386000	Machinery for the preparation of fruits, nuts or vegetables, nesi	Free	K
84388000	Machinery for the industrial preparation or manufacture of food or drink, nesi	Free	K
84389010	Parts of machinery for sugar manufacture, nesi	Free	K
84389090	Parts of machinery for the industrial preparation or manufacture of food or drink, other than sugar manufacturing, nesi	2.8%	A
84391000	Machinery for making pulp of fibrous cellulosic material	Free	K
84392000	Machinery for making paper or paperboard	Free	K
84393000	Machinery for finishing paper or paperboard	Free	K
84399110	Bed plates, roll bars and other stock-treating parts of machinery for making pulp of fibrous cellulosic materials	Free	K
84399190	Parts of machinery for making pulp of fibrous cellulosic materials, nesi	Free	K
84399910	Parts of machinery for making paper or paperboard	Free	K
84399950	Parts of machinery for finishing paper or paperboard	Free	K
84401000	Bookbinding machinery, including book-sewing machines	Free	K
84409000	Parts for bookbinding machinery, including book-sewing machines	Free	K
84411000	Cutting machines of all kinds used for making up paper pulp, paper or paperboard	Free	K
84412000	Machines for making bags, sacks or envelopes of paper pulp, paper or paperboard	Free	K
84413000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by molding, of paper pulp, paper or paperboard	Free	K
84414000	Machines for molding articles in paper pulp, paper or paperboard	Free	K
84418000	Machinery for making up paper pulp, paper or paperboard, nesi	Free	K
84419000	Parts for machinery used in making up paper pulp, paper or paperboard, including cutting machines	Free	K

HTS 8	Description	Base Rate	Staging Category
84421000	Phototypesetting and composing machines	Free	K
84422000	Machinery, apparatus and equipment for typesetting or composing by other processes, with or without founding device	Free	K
84423000	Machinery, apparatus and equipment of heading 8442, nesi	Free	K
84424000	Parts of the machinery, apparatus or equipment of subheadings 8442 10, 8442 20 and 8442 30	Free	K
84425010	Printing plates	Free	K
84425090	Printing type, blocks, cylinders and other printing components, blocks, cylinders and lithographic stones, prepared for printing purposes	4%	A
84431110	Reel-fed offset printing machinery, double-width newspaper printing presses	3 3%	A
84431150	Reel-fed offset printing machinery, other than double-width newspaper printing presses	Free	K
84431200	Sheet-fed offset printing machinery, office type (sheet size not exceeding 22 X 36 cm)	Free	K
84431910	Offset printing machinery, weighing 900 kg or less, nesi	Free	K
84431950	Offset printing machinery, weighing more than 900 kg but less than 1,600 kg, nesi	Free	K
84431990	Offset printing machinery, weighing 1,600 kg or more, nesi	Free	K
84432100	Letterpress printing machinery, excluding flexographic printing, reel-fed	2 2%	A
84432900	Letterpress printing machinery, excluding flexographic printing, other than reel-fed	Free	K
84433000	Flexographic printing machinery	2 2%	A
84434000	Gravure printing machinery	2 2%	A
84435110	Ink-jet textile printing machinery	2 6%	A
84435150	Ink-jet printing machinery nesoi, other than textile	Free	K
84435910	Textile printing machinery, nesoi	2 6%	A
84435990	Printing machinery, nesoi	Free	K
84436000	Machines for uses ancillary to printing	Free	K
84439010	Parts of textile printing machinery	2 6%	A
84439090	Parts for printing machinery other than textile printing machinery	Free	K
84440000	Machines for extruding, drawing, texturing or cutting man-made textile materials	Free	K
84451100	Carding machines for preparing textile fibers	Free	K
84451200	Combing machines for preparing textile fibers	Free	K
84451300	Drawing or roving machines for preparing textile fibers	Free	K
84451900	Machines for preparing textile fibers, nesi	3 3%	A
84452000	Textile spinning machines	Free	K
84453000	Textile doubling or twisting machines	Free	K
84454000	Textile winding (including weft-winding) or reeling machines	3 7%	A
84459000	Machinery for producing textile yarns nesi, machines for preparing textile yarns for use on machines of heading 8446 or 8447	3 7%	A
84461000	Weaving machines (looms) for weaving fabrics of a width not exceeding 30 cm	Free	K
84462110	Shuttle type power looms for weaving fabrics of a width exceeding 4 9 m	Free	K
84462150	Shuttle type power looms for weaving fabrics of a width exceeding 30 cm, but not exceeding 4 9 m	3 7%	A
84462900	Weaving machines for weaving fabrics of a width exceeding 30 cm, shuttle type, nesi	Free	K
84463010	Shuttleless type power looms, for weaving fabrics of a width exceeding 4 9 m, nesi	Free	K
84463050	Shuttleless type weaving machines (looms), for weaving fabrics of a width exceeding 30 cm, nesi	3 7%	A
84471110	Circular knitting machines with cylinder diameter not exceeding 165 mm, for knitting hosiery	Free	K
84471190	Circular knitting machines with cylinder diameter not exceeding 165 mm, other than for knitting hosiery	Free	K
84471210	Circular knitting machines with cylinder diameter exceeding 165 mm, for knitting hosiery	Free	K
84471290	Circular knitting machines with cylinder diameter exceeding 165 mm, other than for knitting hosiery	Free	K
84472020	V-bed flat knitting machines, power driven, over 50 8 mm in width	Free	K
84472030	V-bed flat knitting machines, nesi	2 6%	A
84472040	Warp knitting machines	Free	K
84472060	Flat knitting machines, other than V-bed or warp, stitch-bonding machines	Free	K
84479010	Braiding and lace-braiding machines	Free	K
84479050	Embroidery machines	Free	K
84479090	Knitting machines other than circular or flat knitting, machines for making gimped yarn, tulle, trimmings or net, machines for tufting	Free	K
84481100	Dobbies and Jacquards, card reducing, copying, punching or assembling machines for use with machines of heading 8444, 8445, 8446 or 8447	Free	K
84481900	Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447, nesi	Free	K
84482010	Parts and accessories of machines for extruding or drawing man-made textile filaments	3 7%	A
84482050	Parts and accessories of machines of heading 8444 or of their auxiliary machinery, nesi	3 3%	A
84483100	Card clothing as parts and accessories of machines of heading 8445 or of their auxiliary machinery	3 3%	A
84483200	Parts and accessories of machines for preparing textile fibers, other than card clothing	Free	K
84483300	Spindles, spindle flyers, spinning rings and ring travellers of machines of heading 8445 or of their auxiliary machines	3 3%	A
84483910	Parts of spinning, doubling or twisting machines of heading 8445 or of their auxiliary machinery	Free	K
84483950	Parts of winding or reeling machines of heading 8445 or of their auxiliary machinery	3 7%	A

HTS 8	Description	Base Rate	Staging Category
84483990	Parts and accessories of machines of heading 8445 or their auxiliary machinery, nesi	Free	K
84484100	Shuttles for weaving machines (looms)	3 7%	A
84484200	Reeds for looms, healds and heald-frames of weaving machines (looms) or their auxiliary machinery	3 7%	A
84484900	Parts and accessories of weaving machines (looms) or of their auxiliary machinery, other than shuttles, reeds, healds and heald-frames	Free	K
84485110	Latch needles for knitting machines	Free	K
84485120	Spring-beard needles for knitting machines	Free	K
84485130	Needles for knitting machines other than latch needles or spring-beard needles	Free	K
84485150	Sinkers, needles and other articles used to form stitches, nesi, for machines of heading 8447	Free	K
84485910	Parts of knitting machines of heading 8447 or of their auxiliary machinery, nesi	Free	K
84485950	Accessories of machines of heading 8447 or of their auxiliary machinery, nesi	Free	K
84490010	Finishing machinery for felt or nonwovens and parts thereof	2 6%	A
84490050	Machinery for making felt hats, blocks for making hats, parts thereof	Free	K
84501100	Household- or laundry-type washing machines, each of a dry linen capacity not exceeding 10 kg, fully automatic	1 4%	G
84501200	Household- or laundry-type washing machines, each of a dry linen capacity not exceeding 10 kg, with built-in centrifugal driers, nesi	2 6%	A
84501900	Household- or laundry-type washing machines, each of a dry linen capacity not exceeding 10 kg, nesi	1 8%	A
84502000	Household- or laundry-type washing machines, each of a dry linen capacity exceeding 10 kg	1%	G
84509020	Tub and tub assemblies for household- or laundry-type washing machines	2 6%	G
84509040	Furniture designed to receive household- or laundry-type washing machines	2 6%	G
84509060	Parts for household- or laundry-type washing machines, nesi	2 6%	G
84511000	Dry-cleaning machines	Free	K
84512100	Drying machines, each of a dry linen capacity not exceeding 10 kg	3 4%	G
84512900	Drying machines for yarns, fabrics or made up textile articles, each of a dry linen capacity exceeding 10 kg	2 6%	G
84513000	Ironing machines and presses (including fusing presses) for textile fabrics or made up textile articles	Free	K
84514000	Washing, bleaching or dyeing machines for textile yarns, fabrics or made up textile articles	3 5%	A
84515000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Free	K
84518000	Machinery for the handling of textile yarns, fabrics or made up textile articles, nesi	3 5%	A
84519030	Drying chambers for the drying machines of subheading 8451 21 or 8451 29, and other parts of drying machines incorporating drying chambers	3 5%	G
84519060	Furniture designed to receive the drying machines of subheading 8451 21 or 8451 29	3 5%	A
84519090	Parts of machines for the handling of textile yarns, fabrics or made up textile articles, nesi	3 5%	G
84521000	Sewing machines of the household type	Free	K
84522110	Sewing machines specially designed to join footwear soles to uppers, automatic	Free	K
84522190	Sewing machines, automatic, nesi	Free	K
84522910	Sewing machines, other than automatic, specially designed to join footwear soles to uppers	Free	K
84522990	Sewing machines, other than automatic, nesi	Free	K
84523000	Sewing machine needles	Free	K
84524000	Furniture, bases and covers for sewing machines, and parts thereof	2 5%	A
84529000	Parts of sewing machines, other than needles, nesi	Free	K
84531000	Machinery for preparing, tanning or working hides, skins or leather	Free	K
84532000	Machinery for making or repairing footwear	Free	K
84538000	Machinery, nesi, for making or repairing articles of hides, skins or leather	Free	K
84539010	Parts of machinery for making or repairing footwear	Free	K
84539050	Parts of machinery for preparing, tanning or working hides, skins or leather or making or repairing articles of same, nesi	Free	K
84541000	Converters of a kind used in metallurgy or in metal foundries	Free	K
84542000	Ingot molds and ladles, of a kind used in metallurgy or in metal foundries	Free	K
84543000	Casting machines, of a kind used in metallurgy or in metal foundries	Free	K
84549000	Parts of converters, ladles, ingot molds and casting machines, of a kind used in metallurgy or in metal foundries	Free	K
84551000	Metal-rolling tube mills	Free	K
84552100	Metal-rolling mills, other than tube mills, hot or combination hot and cold	Free	K
84552200	Metal-rolling mills, other than tube mills, cold	Free	K
84553000	Rolls for metal-rolling mills	Free	K
84559040	Parts for metal-rolling mills, other than rolls, in the form of castings or weldments, individually weighing less than 90 tons	Free	K
84559080	Parts for metal-rolling mills, other than rolls, nesi	Free	K
84561010	Machine tools operated by laser or other light or photon beam processes, for working metal	3 5%	D
84561060	Machine tool operate laser/other light/photon beam process in semicond wafer production,lasercutter to cut contacting track in semiconductor	Free	K
84561080	Machine tools operated by laser or other light or photon beam processes, other than for working metal, nesoi	2 4%	D
84562010	Machine tools operated by ultrasonic processes, for working metal	3 5%	A
84562050	Machine tools operated by ultrasonic processes, other than for working metal	2 4%	A
84563010	Machine tools operated by electro-discharge processes, for working metal	3 5%	A

HTS 8	Description	Base Rate	Staging Category
84563050	Machine tools operated by electro-discharge processes, other than for working metal	2 4%	A
84569100	Machine tools for dry etching patterns on semiconductor materials by electro-chemical, electron-beam, ionic-beam or plasma arc processes	Free	K
84569910	Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	Free	K
84569930	Machine tool for working metal by removal of material nesoi, operated by electro-chemical, electron-beam, ionic-beam or plasma arc processes	3 5%	D
84569970	Machine tool for stripping and cleaning semiconductor wafers,operated by electro-chemical/electron-beam/ionic-beam/plasma arc process,nesoi	Free	K
84569990	Machine tool for working material (n/metal) removal of mat operated by electro-chemical/electron-beam/ionic-beam/plasma arc processes,nesoi	2 2%	D
84571000	Machining centers for working metal	4 2%	A
84572000	Unit construction machines (single station), for working metal	3 3%	A
84573000	Multistation transfer machines for working metal	3 3%	A
84581100	Horizontal lathes (including turning centers) for removing metal, numerically controlled	4 4%	A
84581900	Horizontal lathes (including turning centers) for removing metal, other than numerically controlled	4 4%	A
84589110	Vertical turret lathes (including turning centers) for removing metal, numerically controlled	4 2%	A
84589150	Lathes (including turning centers), other than horizontal or vertical turret lathes, for removing metal, numerically controlled	4 4%	A
84589910	Vertical turret lathes (including turning centers) for removing metal, other than numerically controlled	4 2%	C
84589950	Lathes (including turning centers), other than horizontal or vertical turret lathes, for removing metal, other than numerically controlled	4 4%	C
84591000	Way-type unit head machines for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading 8458	3 3%	A
84592100	Drilling machines, numerically controlled, nesi	4 2%	A
84592900	Drilling machines, other than numerically controlled, nesi	4 2%	C
84593100	Boring-milling machines, numerically controlled, nesi	4 2%	A
84593900	Boring-milling machines, other than numerically controlled, nesi	4 2%	A
84594000	Boring machines nesi	4 2%	C
84595100	Milling machines, knee type, numerically controlled, nesi	4 2%	C
84595900	Milling machines, knee type, other than numerically controlled, nesi	4 2%	A
84596100	Milling machines, other than knee type, numerically controlled, nesi	4 2%	A
84596900	Milling machines, other than knee type, other than numerically controlled, nesi	4 2%	A
84597040	Other threading or tapping machines, numerically controlled	4 2%	A
84597080	Other threading or tapping machines nesi	4 2%	A
84601100	Flat-surface grinding machines for metal or cermets, w/positioning accuracy in any one axis of at least 0 01 mm, numerically controlled	4 4%	A
84601900	Flat-surface grinding machines for metal or cermets, w/positioning accuracy in any one axis of at least 0 01 mm, not numerically controlled	4 4%	A
84602100	Other grinding machines for metal or cermets, w/positioning accuracy in any one axis of at least 0 01 mm, numerically controlled	4 4%	C
84602900	Other grinding machines for metal or cermets, w/positioning accuracy in any one axis of at least 0 01 mm, other than numerically controlled	4 4%	A
84603100	Sharpening (tool or cutter grinding) machines for working metal or cermets, numerically controlled	4 4%	A
84603900	Sharpening (tool or cutter grinding) machines for working metal or cermets, other than numerically controlled	4 4%	C
84604040	Honing or lapping machines for working metal or cermets, numerically controlled	4 4%	A
84604080	Honing or lapping machines for working metal or cermets, other than numerically controlled	4 4%	C
84609040	Other machine tools for deburring, polishing or otherwise finishing metal or cermets, nesoi, numerically controlled	4 4%	A
84609080	Other machine tools for deburring, polishing or otherwise finishing metal or cermets, nesoi, other than numerically controlled	4 4%	C
84612040	Shaping or slotting machines for working by removing metal or cermets, numerically controlled	4 4%	A
84612080	Shaping or slotting machines for working by removing metal or cermets, other than numerically controlled	4 4%	A
84613040	Broaching machines for working by removing metal or cermets, numerically controlled	4 4%	A
84613080	Broaching machines for working by removing metal or cermets, other than numerically controlled	4 4%	A
84614010	Gear cutting machines for working by removing metal or cermets	5 8%	A
84614050	Gear grinding or finishing machines for working by removing metal or cermets	4 4%	C
84615040	Sawing or cutting-off machines for working by removing metal or cermets, numerically controlled	4 4%	A
84615080	Sawing or cutting-off machines for working by removing metal or cermets, other than numerically controlled	4 4%	A
84619030	Machine-tools for working by removing metal or cermets, nesoi, numerically controlled	4 4%	A
84619060	Machine-tools for working by removing metal or cermets, nesoi, other than numerically controlled	4 4%	C
84621000	Forging or die-stamping machines (including presses) and hammers	4 4%	A
84622140	Bending, folding or straightening machines, numerically controlled, for semiconductor leads	Free	K
84622180	Bending, folding, straightening or flattening machines (including presses) numerically controlled for working metal or metal carbides, nesoi	4 4%	A

HTS 8	Description	Base Rate	Staging Category
84622940	Bending, folding or straightening machines, not numerically controlled, for semiconductor leads	Free	K
84622980	Bending, folding, straightening or flattening machine (including presses) not numerically controlled for working metal/metal carbides, nesoi	4 4%	A
84623100	Shearing machines (incl presses), excl combined punching & shearing machines, numerically controlled for working metal or metal carbides	4 4%	A
84623900	Shearing machines (incl presses), excl combined punch & shearing machines, nt numerically controlled for working metal or metal carbides	4 4%	A
84624100	Punch/notch machines (incl presses), incl combined punch & shearing machines, numerically controlled for working metal or metal carbides	4 4%	A
84624900	Punch/notch machines (incl presses), incl combined punch & shear machines, nt numerically controlled for working metal or metal carbides	4 4%	A
84629140	Hydraulic presses, numerically controlled	4 4%	A
84629180	Hydraulic presses, not numerically controlled	4 4%	A
84629940	Machine tools (including nonhydraulic presses) for working metal or metal carbides, nesi, numerically controlled	4 4%	A
84629980	Machine tools (including nonhydraulic presses) for working metal or metal carbides, nesi, not numerically controlled	4 4%	A
84631000	Draw-benches for bars, tubes, profiles, wire or the like, for working metal or cermets, without removing material	4 4%	A
84632000	Thread rolling machines for working metal or cermets, without removing material	4 4%	A
84633000	Machines for working wire of metal or cermets, without removing material	4 4%	A
84639000	Machine tools for working metal or cermets, without removing material, nesoi	4 4%	C
84641000	Sawing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	Free	K
84642010	Grinding or polishing machines for processing of semiconductor wafers	Free	K
84642050	Grinding or polishing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials, or glass, nesi	2%	A
84649010	Machine tools for scribing or scoring semiconductor wafers, machine tools for wet-chemical etching semiconductor wafers	Free	K
84649060	Machine tool for wet-etching or -stripping semiconductor wafers, machine tool for wet-etching, -developing or -stripping flat panel screens	Free	K
84649090	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass, nesoi	2%	A
84651000	Machines for working certain hard materials which can carry out different types of machining operations w/o tool change between operations	2 4%	A
84659100	Sawing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	3%	A
84659200	Planing, milling or molding (by cutting) machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	3%	A
84659300	Grinding, sanding or polishing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	3%	A
84659400	Bending or assembling machines for working wood, cork, bone hard rubber, hard plastics or similar hard materials	2 9%	A
84659500	Drilling or mortising machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	3%	A
84659600	Splitting, slicing or paring machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	2 4%	A
84659940	Deflash machines (by chemical bath) for cleaning and removing contaminants from metal leads of semiconductor packages	Free	K
84659980	Machine tools for working wood, cork, bone, hard rubber, hard plastics and similar hard materials, nesoi	2 4%	A
84661040	Tool holders for use solely or principally with machines of headings 8456 to 8465 described in add US note 3 to chapter 84	Free	K
84661080	Tool holders and self-opening dieheads for use solely or principally with machines of headings 8456 to 8465, nesoi	3 9%	A
84662010	Work holders for machine tools used in cutting gears	4 6%	A
84662040	Work holders for the machine tools described in additional U S note 3 to chapter 84	Free	K
84662080	Work holders for machine tools other than those used in cutting gears, nesoi	3 7%	A
84663010	Dividing heads for use solely or principally for machine tools of headings 8456 to 8465	3 7%	A
84663045	Special attachments mach, us note 3 ch 84, nesoi	Free	K
84663060	Special attachments (which are machines) use solely or principally for machines of heading 8456 to 8465, excluding dividing heads, nesoi	2 9%	A
84663080	Special attachments for use solely or principally for machine tools of headings 8456 to 8465, nesoi	8%	A
84669110	Cast iron parts not advanced beyond cleaning and specifically machined, for machines of heading 8464	Free	K
84669150	Parts and accessories nesi, for machines of heading 8464	Free	K
84669210	Cast-iron parts not advanced beyond cleaning and specifically machined, for machines of heading 8465	Free	K
84669250	Parts and accessories nesi, for machines of heading 8465	4 7%	A
84669315	Certain specified cast-iron parts not advanced beyond cleaning and specifically machined, for metalworking machine tools for cutting, etc	Free	K
84669330	Certain specified parts and accessories of metal working machine tools for cutting gears	5 8%	D
84669347	Certain specified parts and accessories for machines of subheading 8456 10 60, 8456 91, 8456 99 10 or 8456 99 70, nesoi	Free	K
84669353	Certain specified parts and accessories for machines of heading 8456 to 8461, nesoi	4 7%	D
84669360	Other cast-iron parts not advanced beyond cleaning and specifically machined, for metalworking machine tools for cutting, etc	Free	K

HTS 8	Description	Base Rate	Staging Category
84669375	Other parts and accessories of metal working machine tools for cutting gears	5 8%	D
84669385	Other parts and accessories for machines of subheading 8456 10 60, 8456 91, 8456 99 10 or 8456 99 70, nesoi	Free	K
84669395	Other parts and accessories for machines of heading 8456 to 8461, nesoi	4 7%	C
84669420	Certain specified cast-iron parts not advanced beyond cleaning and specifically machined, for machines of heading 8462 or 8463	Free	K
84669440	Other cast-iron parts not advanced beyond cleaning and specifically machined, for machines of heading 8462 or 8463	Free	K
84669455	Other specified parts and accessories for machines of subheading 8462 21 40 or 8462 29 40, nesoi	Free	K
84669465	Other specified parts and accessories for machines of heading 8462 or 8463, nesoi	4 7%	A
84669475	Other parts and accessories for machines of subheading 8462 21 40 or 8462 29 40, nesoi	Free	K
84669485	Other parts and accessories for machines of heading 8462 or 8463, nesoi	4 7%	C
84671110	Tools for working in the hand, pneumatic, rotary type, suitable for metal working	4 5%	A
84671150	Tools for working in the hand, pneumatic, rotary type, other than suitable for metal working	Free	K
84671910	Tools for working in the hand, pneumatic, other than rotary type, suitable for metal working	4 5%	C
84671950	Tools for working in the hand, pneumatic, other than rotary type, other than suitable for metal working	Free	K
84672100	Electromechanical drills of all kinds for working in the hand, with self-contained electric motor	1 7%	A
84672200	Electromechanical saws for working in the hand, with self-contained electric motor	Free	K
84672900	Electromechanical tools for working in the hand, other than drills or saws, with self-contained electric motor	Free	K
84678100	Chain saws for working in the hand, hydraulic or with self-contained nonelectric motor	Free	K
84678910	Other tools for working in the hand, hydraulic or with self-contained nonelectric motor, suitable for metal working, nesoi	Free	K
84678950	Other tools for working in the hand, hydraulic or with self-contained nonelectric motor, other than suitable for metal working, nesoi	Free	K
84679101	Parts of chain saws	Free	K
84679200	Parts of pneumatic tools for working in the hand	Free	K
84679901	Parts of tools for working in the hand, hydraulic or with self-contained nonelectric or electric motor, other than chain saws	Free	K
84681000	Hand-held blow torches	2 9%	A
84682010	Gas-operated machinery, apparatus and appliances, hand-directed or -controlled, used for soldering, brazing, welding or tempering, nesi	3 9%	C
84682050	Gas-operated machinery, apparatus and appliances, not hand-directed or -controlled, used for soldering, brazing, welding or tempering, nesi	Free	K
84688010	Machinery and apparatus, hand-directed or -controlled, used for soldering, brazing or welding, not gas-operated	2 9%	A
84688050	Machinery and apparatus other than hand-directed or -controlled, used for soldering, brazing or welding, not gas-operated	Free	K
84689010	Parts of hand-directed or -controlled machinery, apparatus and appliances used for soldering, brazing, welding or tempering	2 9%	C
84689050	Parts for machinery, apparatus or appliances, not hand-directed or -controlled, used for soldering, brazing, welding or tempering	Free	K
84691100	Word processing machines	Free	K
84691200	Automatic typewriters	Free	K
84692000	Electric typewriters, other than automatic	Free	K
84693000	Nonelectric typewriters	Free	K
84701000	Electronic calculator operate w/o external electric power & pocket-size data recording/reproducing/displaying machine w/calculating function	Free	K
84702100	Electronic calculating machines, incorporating a printing device, nesi	Free	K
84702900	Electronic calculating machines, not incorporating a printing device, nesi	Free	K
84703000	Calculating machines nesi, other than electronic	Free	K
84704000	Accounting machines	Free	K
84705000	Cash registers	Free	K
84709000	Postage-franking, ticket-issuing and similar machines nesi, incorporating a calculating device	Free	K
84711000	Analog or hybrid automatic data processing machines	Free	K
84713000	Portable digital automatic data processing machines, not over 10 kg, consisting at least a central processing unit, keyboard and display	Free	K
84714100	Digital ADP machines, nonportable or over 10 kg, comprise in the same housing least central processing unit and input & output unit	Free	K
84714910	Digital processing units nesoi entered w/rest of system, may contain in same housing one/two following storage unit,input unit,output unit	Free	K
84714915	Combined input/output units for automatic data processing machines entered with the rest of a system	Free	K
84714921	Keyboards for automatic data processing machines entered with the rest of a system	Free	K
84714924	Display unit without CRT, w/visual display diagonal not exceed 30 5 cm for automatic data processing machines, entered w/ the rest of system	Free	K
84714926	Display units for ADP machines with color cathode-ray tube entered with the rest of a system	Free	K
84714929	Display units for ADP machines, with a non-color cathode-ray tube or non-CRT display type nesoi, entered with the rest of a system	Free	K
84714931	ADP laser printer units, entered with the rest of a system, capable of more than 20 pages per minute	Free	K

HTS 8	Description	Base Rate	Staging Category
84714932	ADP laser printer units, entered with the rest of a system, not capable of more than 20 pages per minute	Free	K
84714933	ADP light bar electronic type printer units entered with the rest of a system	Free	K
84714934	ADP ink jet printer units entered with the rest of a system	Free	K
84714935	ADP thermal transfer printer units entered with the rest of a system	Free	K
84714936	ADP ionographic printer units entered with the rest of a system	Free	K
84714937	ADP printer units, nesoi, entered with the rest of a system	Free	K
84714942	Optical scanners and magnetic ink recognition devices entered with the rest of a ADP system	Free	K
84714948	Input or output units of ADP machines, nesoi, entered with the rest of a system	Free	K
84714950	Storage units for automatic data processing machines entered with the rest of a system	Free	K
84714960	Control or adapter units for automatic data processing machines entered with the rest of a system	Free	K
84714970	Power supplies for automatic data processing machines entered with the rest of a system	Free	K
84714985	Units suitable for physical incorporation into automatic data processing machines or units thereof, nesoi, entered with the rest of a system	Free	K
84714995	Other units of digital automatic data processing machines, nesoi, entered with the rest of a system	Free	K
84715000	Digital processing units other than those of subheading 8471 41 and 8471 49, nesoi	Free	K
84716010	Combined input/output units for automatic data processing machines not entered with the rest of a system	Free	K
84716020	Keyboards for automatic data processing machines not entered with the rest of a system	Free	K
84716030	Display unit w/o CRT, w/visual display diagonal not exceed 30 5 cm for automatic data processing machine, not entered w/ the rest of system	Free	K
84716035	Display units for ADP machines with color cathode-ray tube not entered with the rest of a system	Free	K
84716045	Display units for ADP machines, with a non-color cathode-ray tube or non-CRT display type nesoi, not entered with the rest of a system	Free	K
84716051	Assembled ADP laser printer unit incorporating least certain mechanisms,not entered w/ rest of system,capable of more than 20 page/minute	Free	K
84716052	Assembled ADP laser printer unit incorporating least certain mechanisms,not entered w/rest of system,not capable of more than 20 page/minute	Free	K
84716053	Assembled ADP light bar electronic type printer units incorporating at least certain mechanisms, not entered with the rest of a system	Free	K
84716054	Assembled ADP ink jet printer units incorporating at least certain mechanisms, not entered with the rest of a system	Free	K
84716055	Assembled ADP thermal transfer printer units incorporating at least certain mechanisms, not entered with the rest of a system	Free	K
84716056	Assembled ADP ionographic printer units incorporating at least certain mechanisms, not entered with the rest of a system	Free	K
84716057	Assembled ADP printer units, nesoi, incorporating at least certain mechanisms, not entered with the rest of a system	Free	K
84716061	Other ADP laser printer units capable of more than 20 pages per minute, not entered with the rest of a system, nesoi	Free	K
84716062	Other ADP laser printer units not capable of more than 20 pages per minute, not entered with the rest of a system, nesoi	Free	K
84716063	Other ADP light bar electronic type printer units not entered with the rest of a system, nesoi	Free	K
84716064	Other ADP ink jet printer units not entered with the rest of a system, nesoi	Free	K
84716065	Other ADP thermal transfer printer units not entered with the rest of a system, nesoi	Free	K
84716066	Other ADP ionographic printer units not entered with the rest of a system, nesoi	Free	K
84716067	Other ADP printer units nesoi, not entered with the rest of a system, nesoi	Free	K
84716070	Input or output units suitable for physical incorporation into ADP machine or unit thereof,nesoi, not entered with the rest of a system	Free	K
84716080	Optical scanners and magnetic ink recognition devices not entered with the rest of a ADP system	Free	K
84716090	Other input or output units of digital ADP machines, nesoi, not entered with the rest of a system	Free	K
84717010	ADP magnetic disk drive storage units, disk dia ov 21 cm,w/o read-write unit, read-write units, all not entered with the rest of a system	Free	K
84717020	ADP magnetic disk drive storage units, disk dia ov 21 cm for incorp into ADP machines or units, not entered with the rest of a system	Free	K
84717030	ADP magnetic disk drive storage units, disk dia ov 21 cm, nesoi, not entered with the rest of a system	Free	K
84717040	ADP magnetic disk drive storage units, disk dia n/ov 21 cm,not in cabinet, w/o attached external power supply, n/entered w/rest of a system	Free	K
84717050	ADP magnetic disk drive storage units, disk dia n/ov 21 cm, nesoi, not entered with the rest of a system	Free	K
84717060	ADP storage units other than magnetic disk, not in cabinets for placing on a table, etc , not entered with the rest of a system	Free	K
84717090	ADP storage units other than magnetic disk drive units, nesoi, not entered with the rest of a system	Free	K
84718010	Control or adapter units for automatic data processing machines not entered with rest of a system	Free	K
84718040	Unit suitable for physical incorporation into automatic data processing machine or unit thereof,not entered with the rest of a system, nesoi	Free	K

HTS 8	Description	Base Rate	Staging Category
84718090	Other units of automatic data processing machines, not entered with the rest of a system, nesoi	Free	K
84719000	Magnetic or optical readers, nesoi, machines for transcribing data on data media in coded form and machines for processing such data, nesoi	Free	K
84721000	Hectographic or stencil duplicating machines	1 6%	A
84722000	Addressing machines and address plate embossing machines	2 1%	A
84723000	Machines for sorting, folding, opening, closing or sealing mail, and postage stamp affixing or canceling machines	1 8%	A
84729010	Automatic teller machines	Free	K
84729040	Pencil sharpeners	2 6%	A
84729060	Numbering, dating and check-writing machines	Free	K
84729070	Accessory & auxiliary machines intended for attachment to an electrostatic photocopier & which do not operate independent of such copier	Free	K
84729080	Office printing machines other than those of heading 8443 or 8471	Free	K
84729090	Other office machines, nesoi	1 8%	A
84731020	Printed circuit assemblies for word processing machines	Free	K
84731040	Parts of word processing machines, other than printed circuit assemblies	2%	A
84731060	Parts of typewriters	2%	A
84731090	Accessories of typewriters and word processing machines	2%	A
84732100	Parts and accessories of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29	Free	K
84732900	Parts and accessories of machines of heading 8470, nesi	Free	K
84733010	Pts adp mch, nt incptng crt,prt crt assem ,nesoi	Free	K
84733020	Parts and accessories of the ADP machines of heading 8471, not incorporating a CRT, parts and accessories of printed circuit assemblies	Free	K
84733030	Parts and accessories of the ADP machines of heading 8471, not incorporating a CRT, other parts for printers specified in addl U S note 2	Free	K
84733050	Parts and accessories of the ADP machines of heading 8471, not incorporating a CRT, nesi	Free	K
84733060	Parts and accessories of the ADP machines of heading 8471, incorporating a CRT, other parts for printers specified in addl U S note 2	Free	K
84733090	Parts and accessories of the ADP machines of heading 8471, incorporating a CRT, nesi	Free	K
84734010	Printed circuit assemblies for automatic teller machines of subheading 8472 90 10	Free	K
84734060	Parts & accessories of machines of goods of subheading 8472 90 70	Free	K
84734080	Parts and accessories of the goods of subheading 8472 90 80	Free	K
84734085	Parts and accessories of machines of heading 8472, nesoi	1 9%	A
84735030	Printed circuit assemblies suitable for use with machines of two or more of the headings 8469 to 8472	Free	K
84735060	Part/accessory (also face plate and lock latch) of printed circuit assemblies suitable for use w/machine of two or more heading 8469 to 8472	Free	K
84735090	Parts and accessories, nesoi, suitable for use with machines of two or more of the headings 8469 to 8472	Free	K
84741000	Sorting, screening, separating or washing machines for earth, stones, ores or other mineral substances in solid form	Free	K
84742000	Crushing or grinding machines for earth, stones, ores or other mineral substances	Free	K
84743100	Concrete or mortar mixers	Free	K
84743200	Machines for mixing mineral substances with bitumen	Free	K
84743900	Mixing or kneading machines for earth, stones, ores or other mineral substances, nesi	Free	K
84748000	Machinery for agglomerating, shaping or molding solid mineral fuels, or other mineral products, machines for forming sand foundry molds	Free	K
84749000	Parts for the machinery of heading 8474	Free	K
84751000	Machines for assembling electric or electronic lamps, tubes or flashbulbs, in glass envelopes	Free	K
84752100	Machines for making glass optical fibers and preforms thereof	Free	K
84752900	Machines for manufacturing or hot working glass or glassware, nesoi	Free	K
84759010	Parts of machines for assembling electric or electronic lamps, tubes or flashbulbs, in glass envelopes	Free	K
84759090	Parts of machines for manufacturing or hot working glass or glassware	Free	K
84762100	Automatic beverage-vending machines incorporating heating or refrigerating devices	Free	K
84762900	Automatic beverage-vending machines other than machines that incorporate heating or refrigerating devices	Free	K
84768100	Automatic goods-vending machines (other than beverage-vending) incorporating heating or refrigerating devices	Free	K
84768900	Automatic goods-vending (other than beverage-vending but incl money-changing machines) not incorporating heating or refrigerating devices	Free	K
84769000	Parts for automatic goods-vending and money-changing machines	Free	K
84771030	Injection-molding machines for manufacturing shoes of rubber or plastics	Free	K
84771040	Injection-molding machines for use in the manufacture of video laser discs	Free	K
84771070	Injection-molding machines for encapsulation in the assembly of semiconductors	Free	K
84771090	Injection-molding machines of a type used for working or manufacturing products from rubber or plastics, nesoi	3 1%	A
84772000	Extruders for working rubber or plastics or for the manufacture of products from these materials, nesi	3 1%	A
84773000	Blow-molding machines for working rubber or plastics or for the manufacture of products from these materials	3 1%	A
84774040	Transfer molding and compression molding machines for encapsulation in the assembly of semiconductors	Free	K
84774060	Vacuum-molding and other thermoforming machines for working rubber or plastics or for manufacture of products from these materials, nesoi	3 1%	A

HTS 8	Description	Base Rate	Staging Category
84775100	Machinery for molding or retreading pneumatic tires or for molding or otherwise forming inner tubes	3 1%	A
84775940	Liquid encapsulate molding machines for encapsulation in the assembly of semiconductors	Free	K
84775980	Machinery for molding or otherwise forming rubber or plastics other than for molding or retreading pneumatic tires, nesoi	3 1%	D
84778000	Machinery for working rubber or plastics or for the manufacture of products from these materials, nesi	3 1%	A
84779015	Base, bed, platen, clamp cylinder and other specified parts of machines of subheading 8477 10 70, 8477 40 40 or 8477 59 40	Free	K
84779025	Base, bed, platen and specified parts of machinery for working rubber or plastics or for manufacture of products from these material, nesoi	3 1%	D
84779035	Barrel screws of machines of subheading 8477 10 70, 8477 40 40 or 8477 59 40	Free	K
84779045	Barrel screws of machinery for working rubber or plastics or for the manufacture of products from these materials, nesoi	3 1%	D
84779055	Hydraulic assemblies of machines of subheading 8477 10 70, 8477 40 40 or 8477 59 40	Free	K
84779065	Hydraulic assemblies of machinery for working rubber or plastics or for the manufacture of products from these materials, nesoi	3 1%	D
84779075	Parts of machines of subheading 8477 10 70, 8477 40 40 or 8477 59 40, nesoi	Free	K
84779085	Parts of machinery for working rubber or plastics or for the manufacture of products from these materials, nesoi	3 1%	D
84781000	Machinery for preparing or making up tobacco, nesi	Free	K
84789000	Parts of machinery for preparing or making up tobacco, nesi	Free	K
84791000	Machinery for public works, building or the like, nesi	Free	K
84792000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils, nesi	Free	K
84793000	Presses for making particle board or fiber building board of wood or other ligneous materials, and mach for treat wood or cork, nesi	Free	K
84794000	Rope- or cable-making machines nesi	Free	K
84795000	Industrial robots, not elsewhere specified or included	2 5%	A
84796000	Evaporative air coolers	2 8%	A
84798100	Machines and mechanical appliances for treating metal, including electric wire coil-winders, nesi	Free	K
84798200	Machines for mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring, nesi	Free	K
84798910	Air humidifiers or dehumidifiers with self-contained electric motor, other than for domestic purposes	Free	K
84798920	Floor polishers with self-contained electric motor, other than for domestic purposes	Free	K
84798930	Vacuum cleaners with self-contained electric motor, other than for domestic purposes	Free	K
84798955	Electromechanical appliances with self-contained electric motor, trash compactors	2 8%	D
84798965	Electromechanical appliances with self-contained electric motor, nesi	2 8%	D
84798970	Carpet sweepers, not electromechanical having self-contained electric motor	Free	K
84798984	Machines for production & assembly of diodes, transistors and similar semiconductor devices & circuits, machines for mfg video laser discs	Free	K
84798987	Machines for wet-cleaning flat panel displays, nesoi	Free	K
84798996	Printing machines other than those of heading 8443, 8471 or 8472	Free	K
84798998	Machines and mechanical appliances having individual functions, not specified or included elsewhere in chapter 84, nesoi	2 5%	G
84799040	Parts of vacuum cleaners and floor polishers of subheadings 8479 89 10 and 8479 89 30, parts of carpet sweepers	Free	K
84799045	Parts of trash compactors, frame assemblies	Free	K
84799055	Parts of trash compactors, ram assemblies	Free	K
84799065	Parts of trash compactors, container assemblies	Free	K
84799075	Parts of trash compactors, cabinets or cases	Free	K
84799085	Parts of trash compactors, nesi	Free	K
84799094	Parts of machines and mechanical appliances having individual functions, not specified or included elsewhere in chapter 84, nesoi	Free	K
84801000	Molding boxes for metal foundry	3 8%	A
84802000	Mold bases	3 4%	A
84803000	Molding patterns	2 8%	A
84804100	Molds for metal or metal carbides, injection or compression types	3 1%	A
84804900	Molds for metal or metal carbides other than injection or compression types	3 1%	A
84805000	Molds for glass	Free	K
84806000	Molds for mineral materials	Free	K
84807110	Molds for rubber or plastics, injection or compression types, for shoe machinery	Free	K
84807140	Injection or compression type molds for rubber or plastics for the manufacture of semiconductor devices	Free	K
84807180	Molds for rubber or plastics, injection or compression types, other than for shoe machinery or for manufacture of semiconductor devices	3 1%	A
84807910	Molds for rubber or plastics, other than injection or compression types, for shoe machinery	Free	K
84807990	Molds for rubber or plastics, other than injection or compression types, other than for shoe machinery	3 1%	A
84811000	Pressure-reducing valves for pipes, boiler shells, tanks, vats or the like	2%	A
84812000	Valves for oleohydraulic or pneumatic transmissions	2%	A
84813010	Check valves of copper for pipes, boiler shells, tanks, vats or the like	3%	A
84813020	Check valves of iron or steel for pipes, boiler shells, tanks, vats or the like	5%	D

HTS 8	Description	Base Rate	Staging Category
84813090	Check valves other than of copper or iron or steel, for pipes, boiler shells, tanks, vats or the like	3%	A
84814000	Safety or relief valves for pipes, boiler shells, tanks, vats or the like	2%	A
84818010	Taps, cocks, valves & similar appliances for pipes, boiler shells, tanks, vats or the like, hand operated, of copper, nesi	4%	A
84818030	Taps, cocks, valves & similar appliances for pipes, boiler shells, tanks, vats or the like, hand operated, of iron or steel, nesi	5 6%	D
84818050	Taps, cocks, valves & similar appliances for pipes, boiler shells, tanks, vats or the like, hand operated, not copper, iron or steel, nesi	3%	A
84818090	Taps, cocks, valves & similar appliances for pipes, boiler shells, tanks, vats or the like, other than hand operated, nesi	2%	A
84819010	Parts of hand operated and check appliances for pipes, boiler shells, tanks, vats or the like, of copper	3%	A
84819030	Parts of hand operated and check appliances for pipes, boiler shells, tanks, vats or the like, of iron or steel	5%	A
84819050	Parts of hand operated and check appliances for pipes, boiler shells, tanks, vats or the like, other than of copper or iron or steel	3%	A
84819090	Parts of taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, nesi	Free	K
84821010	Ball bearings with integral shafts	2 4%	G
84821050	Ball bearings other than ball bearings with integral shafts	9%	G
84822000	Tapered roller bearings, including cone and tapered roller assemblies	5 8%	G
84823000	Spherical roller bearings	5 8%	G
84824000	Needle roller bearings	5 8%	G
84825000	Cylindrical roller bearings nesi	5 8%	G
84828000	Ball or roller bearings nesi, including combined ball/roller bearings	5 8%	G
84829100	Balls, needles and rollers for ball or roller bearings	4 4%	G
84829905	Inner or outer rings or races for ball bearings	9 9%	G
84829915	Inner or outer rings or races for taper roller bearings	5 8%	G
84829925	Inner or outer rings or races for other bearings, nesi	5 8%	G
84829935	Parts of ball bearings (including parts of ball bearings with integral shafts), nesi	9 9%	G
84829945	Parts of tapered roller bearings, nesi	5 8%	G
84829965	Parts of other ball or roller bearings, nesi	5 8%	G
84831010	Camshafts and crankshafts for use solely or principally with spark-ignition internal-combustion piston or rotary engines	2 5%	A
84831030	Camshafts and crankshafts nesi	2 5%	A
84831050	Transmission shafts and cranks other than camshafts and crankshafts	Free	K
84832040	Housed bearings of the flange, take-up, cartridge and hanger unit type (incorporating ball or roller bearings)	4 5%	G
84832080	Housed bearings (incorporating ball or roller bearings), nesi	4 5%	G
84833040	Bearing housings of the flange, take-up, cartridge and hanger unit type	4 5%	G
84833080	Bearing housings nesi, plain shaft bearings	4 5%	G
84834010	Torque converters	Free	K
84834030	Fixed, multiple and variable ratio speed changers, imported for use with machines for making cellulosic pulp, paper or paperboard	Free	K
84834050	Fixed, multiple and variable ratio speed changers, not imported for use with machines for making cellulosic pulp, paper or paperboard	2 5%	C
84834070	Speed changers other than fixed, multiple and variable ratio speed changers	25 cents each + 3 9%	C
84834080	Ball or roller screws	3 8%	C
84834090	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements entered separately	2 5%	C
84835040	Gray-iron awning or tackle pulleys, not over 6 4 cm in wheel diameter	5 7%	C
84835060	Flywheels, nesi	2 8%	C
84835090	Pulleys, including pulley blocks, nesi	2 8%	A
84836040	Clutches and universal joints	2 8%	C
84836080	Shaft couplings (other than universal joints)	2 8%	C
84839010	Chain sprockets and parts thereof	2 8%	C
84839020	Parts of flange, take-up, cartridge and hanger units	4 5%	C
84839030	Parts of bearing housings and plain shaft bearings, nesi	4 5%	G
84839050	Parts of gearing, gear boxes and other speed changers	2 5%	C
84839070	Parts of articles of subheading 8483 20	5 5%	C
84839080	Parts of transmission equipment, nesi	2 8%	C
84841000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	2 5%	A
84842000	Mechanical seals	3 9%	A
84849000	Sets or assortments of gaskets and similar joints dissimilar in composition, put up in pouches, envelopes or similar packings	2 5%	A
84851000	Ships' or boats propellers and blades therefor	Free	K
84859000	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and other parts nesi	3 9%	C
85011020	Electric motors of an output of under 18 65 W, synchronous, valued not over $4 each	6 7%	A
85011040	Electric motors of an output of under 18 65 W, other than synchronous valued not over $4 each	4 4%	A
85011060	Electric motors of an output of 18 65 W or more but not exceeding 37 5 W	2 8%	A
85012020	Universal AC/DC motors of an output exceeding 37 5 W but not exceeding 74 6 W	3 3%	A
85012040	Universal AC/DC motors of an output exceeding 74 6 W but not exceeding 735 W	4%	A
85012050	Universal AC/DC motors of an output exceeding 735 W but under 746 W	3 3%	A
85012060	Universal AC/DC motors of an output of 746 W or more	2 4%	A
85013120	DC motors nesi, of an output exceeding 37 5 W but not exceeding 74 6 W	2 8%	A
85013140	DC motors, nesi, of an output exceeding 74 6 W but not exceeding 735 W	4%	A
85013150	DC motors, nesi, of an ouput exceeding 735 W but under 746 W	3 3%	A

HTS 8	Description	Base Rate	Staging Category
85013160	DC motors nesi, of an output of 746 W but not exceeding 750 W	2 4%	A
85013180	DC generators of an output not exceeding 750 W	2 5%	A
85013220	DC motors nesi, of an output exceeding 750 W but not exceeding 14 92 kW	2 9%	A
85013245	DC motors nesi, of an output exceeding 14 92 kW but not exceeding 75 kW, used as primary source of mechanical power for electric vehicles	Free	K
85013255	DC motors nesi, of an output exceeding 14 92 kW but not exceeding 75 kW, nesi	Free	K
85013260	DC generators of an output exceeding 750 W but not exceeding 75 kW	2%	A
85013320	DC motors nesi, of an output exceeding 75 kW but under 149 2 kW	Free	K
85013330	DC motors, nesi, 149 2 kW or more but not exceeding 150 kW	2 8%	A
85013340	DC motors nesi, of an output exceeding 150 kW but not exceeding 375 kW	2 8%	A
85013360	DC generators of an output exceeding 75 kW but not exceeding 375 kW	2 5%	A
85013430	DC motors nesi, of an output exceeding 375 kW	2 8%	A
85013460	DC generators of an output exceeding 375 kW	2%	A
85014020	AC motors nesi, single-phase, exceeding 37 5 W but not exceeding 74 6 W	3 3%	A
85014040	AC motors, nesi, single-phase, exceeding 74 6 W but not exceeding 735 W	4%	A
85014050	AC motors, nesi, single-phase, exceeding 735 W but under 746 W	3 3%	A
85014060	AC motors nesi, single-phase, of 746 W or more	3 7%	A
85015120	AC motors nesi, multi-phase, of an output exceeding 37 5 W but not exceeding 74 6 W	2 5%	A
85015140	AC motors, nesi, multi-phase, of an output exceeding 74 6 W but not exceeding 735 W	2 5%	A
85015150	AC motors, nesi, multi-phase, of an output exceeding 735 W but under 746 W	3 3%	A
85015160	AC motors nesi, multi-phase of an output of 746 W but not exceeding 750 W	2 5%	A
85015240	AC motors nesi, multi-phase, of an output exceeding 750 W but not exceeding 14 92 kW	3 7%	A
85015280	AC motors nesi, multi-phase, of an output exceeding 14 92 kW but not exceeding 75 kW	Free	K
85015340	AC motors nesi, multi-phase, of an output exceeding 75 kW but under 149 2 kW	Free	K
85015360	AC motors, nesi, multi-phase, 149 2 kW or more but not exceeding 150 kW	4 2%	A
85015380	AC motors nesi, multi-phase, of an output exceeding 150 kW	2 8%	A
85016100	AC generators (alternators) of an output not exceeding 75 kVA	2 5%	A
85016200	AC generators (alternators) of an output exceeding 75 kVA but not exceeding 375 kVA	2 5%	A
85016300	AC generators (alternators) of an output exceeding 375 kVA but not exceeding 750 kVA	2 5%	A
85016400	AC generators (alternators) of an output exceeding 750 kVA	2 4%	A
85021100	Electric generating sets with compression-ignition internal-combustion piston engines, of an output not exceeding 75 kVA	2 5%	A
85021200	Electric generating sets with compression-ignition internal-combustion piston engines, of an output exceeding 75 kVA but not over 375 kVA	2 5%	A
85021300	Electric generating sets with compression-ignition internal-combustion piston engines, of an output exceeding 375 kVA	2%	A
85022000	Electric generating sets with spark-ignition internal-combustion piston engines	2%	A
85023100	Wind-powered electric generating sets	2 5%	A
85023900	Electric generating sets, nesoi	2 5%	A
85024000	Electric rotary converters	3%	A
85030020	Commutators suitable for use solely or principally with the machines of heading 8501 or 8502	2 4%	A
85030035	Parts of electric motors under 18 65 W, stators and rotors	6 5%	A
85030045	Stators and rotors for electric generators for use on aircraft	Free	K
85030065	Stators and rotors for electric motors & generators of heading 8501, nesi	3%	A
85030075	Parts of electric motors under 18 65 W, other than commutators, stators or rotors	6 5%	D
85030090	Parts for electric generators suitable for use on aircraft	Free	K
85030095	Other parts, nesi, suitable for use solely or principally with the machines in heading 8501 or 8502	3%	A
85041000	Ballasts for discharge lamps or tubes	3%	A
85042100	Liquid dielectric transformers having a power handling capacity not exceeding 650 kVA	Free	K
85042200	Liquid dielectric transformers having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	Free	K
85042300	Liquid dielectric transformers having a power handling capacity exceeding 10,000 kVA	1 6%	A
85043120	Unrated electrical transformers other than liquid dielectric, having a power handling capacity not exceeding 1 kVA	Free	K
85043140	Electrical transformers other than liquid dielectric, having a power handling capacity less than 1 kVA	6 6%	A
85043160	Electrical transformers other than liquid dielectric, having a power handling capacity of 1 kVA	1 6%	A
85043200	Electrical transformers other than liquid dielectric, having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	2 4%	A
85043300	Electrical transformers other than liquid dielectric, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	1 6%	A
85043400	Electrical transformers other than liquid dielectric, having a power handling capacity exceeding 500 kVA	1 6%	A
85044040	Electrical speed drive controllers for electric motors (static converters)	1 5%	A
85044060	Power supplies suitable for physical incorporation into automatic data processing machines or units thereof of heading 8471	Free	K
85044070	Power supplies for automatic data processing machines or units thereof of heading 8471, nesoi	Free	K
85044085	Static converters (for example, rectifiers) for telecommunication apparatus	Free	K

HTS 8	Description	Base Rate	Staging Category
85044095	Static converters (for example, rectifiers), nesoi	1 5%	A
85045040	Other inductors for power supplies for ADP machines and units of heading 8471 or for telecommunication apparatus	Free	K
85045080	Other inductors, nesoi	3%	C
85049020	Printed circuit assemblies of power supplies for automatic data processing machines or units thereof of heading 8471	Free	K
85049040	Parts of power supplies (other than printed circuit assemblies) for automatic data processing machines or units thereof of heading 8471	Free	K
85049065	Printed circuit assemblies of the goods of subheading 8504 40 or 8504 50 for telecommunication apparatus	Free	K
85049075	Printed circuit assemblies of electrical transformers, static converters and inductors, nesoi	2 4%	A
85049095	Parts (other than printed circuit assemblies) of electrical transformers, static converters and inductors	2 4%	A
85051100	Permanent magnets and articles intended to become permanent magnets after magnetization, of metal	2 1%	A
85051910	Flexible permanent magnets, other than of metal	4 9%	A
85051920	Composite goods containing flexible permanent magnets, other than of metal	4 9%	A
85051930	Permanent magnets and articles intended to become permanent magnets after magnetization, other than of metal, nesoi	4 9%	A
85052000	Electromagnetic couplings, clutches and brakes	3 1%	A
85053000	Electromagnetic lifting heads	Free	K
85059040	Electromagnetic or permanent magnet work holders and parts thereof	Free	K
85059080	Electromagnets and parts thereof, and parts of related electromagnetic articles nesi	1 3%	A
85061000	Manganese dioxide primary cells and primary batteries	2 7%	A
85063010	Mercuric oxide primary cells and primary batteries having an external volume not exceeding 300 cubic cm	2 7%	A
85063050	Mercuric oxide primary cells and primary batteries having an external volume exceeding 300 cubic cm	2 7%	A
85064010	Silver oxide primary cells and primary batteries having an external volume not exceeding 300 cubic cm	2 7%	A
85064050	Silver oxide primary cells and primary batteries having an external volume exceeding 300 cubic cm	2 7%	A
85065000	Lithium primary cells and primary batteries	2 7%	A
85066000	Air-zinc primary cells and primary batteries	2 7%	D
85068000	Primary cells and primary batteries, nesoi	2 7%	A
85069000	Parts of primary cells and primary batteries	2 7%	A
85071000	Lead-acid storage batteries of a kind used for starting piston engines	3 5%	A
85072040	Lead-acid storage batteries of a kind used as the primary source of electrical power for electrically powered vehicles of 8703 90	3 5%	A
85072080	Lead-acid storage batteries other than of a kind used for starting piston engines or as the primary source of power for electric vehicles	3 5%	A
85073040	Nickel-cadmium storage batteries, of a kind used as the primary source of electrical power for electrically powered vehicles of 8703 90	2 5%	A
85073080	Nickel-cadmium storage batteries, other than of a kind used as the primary source of power for electric vehicles	2 5%	A
85074040	Nickel-iron storage batteries, of a kind used as the primary source of electrical power for electrically powered vehicles of 8703 90	3 4%	A
85074080	Nickel-iron storage batteries, other than of a kind used as the primary source of power for electric vehicles	3 4%	A
85078040	Other storage batteries nesi, of a kind used as the primary source of electrical power for electrically powered vehicles of 8703 90	3 4%	A
85078080	Other storage batteries nesi, other than of a kind used as the primary source of power for electric vehicles	3 4%	A
85079040	Parts of lead-acid storage batteries, including separators therefor	3 5%	A
85079080	Parts of storage batteries, including separators therefor, other than parts of lead-acid storage batteries	3 4%	A
85091000	Electromechanical vacuum cleaners, with self-contained electric motor, for domestic uses	Free	K
85092000	Electromechanical floor polishers, with self-contained electric motor, for domestic uses	Free	K
85093000	Electromechanical kitchen waste disposers (disposals), with self-contained electric motor, for domestic uses	Free	K
85094000	Electromechanical food grinders, processors, mixers, fruit or vegetable juice extractors, w self-contained electric motor, for domestic uses	4 2%	G
85098000	Electromechanical domestic appliances nesi, with self-contained electric motor	4 2%	A
85099005	Housings for electromechanical domestic vacuum cleaners	2%	A
85099015	Parts of electromechanical domestic vacuum cleaners, other than housings	2%	A
85099025	Parts of electromechanical domestic floor polishers, housings	3 4%	A
85099035	Parts of electromechanical domestic floor polishers, other than housings	3 4%	A
85099045	Parts of electromechanical domestic appliances nesi, housings	4 2%	A
85099055	Parts of electromechanical domestic appliances nesi, other than housings	4 2%	A
85101000	Shavers, with self-contained electric motor	Free	K
85102010	Hair clippers to be used for agricultural or horticultual purposes, with self-contained electric motor	4%	A
85102090	Hair clippers other than to be used for agricultural or horticultural purposes, with self-contained electric motor	4%	A
85103000	Hair-removing appliances with self-contained electric motor	4 2%	A
85109010	Blades and cutting heads of shavers with self-contained electric motor	Free	K
85109020	Parts of shavers with self-contained electric motor, other than blades and cutting heads	Free	K
85109030	Parts of hair clippers, to be used for agricultural or horticultural purposes, with self-contained electric motor	4%	A

HTS 8	Description	Base Rate	Staging Category
85109040	Parts of hair clippers, nesoi, with self-contained electric motor	4%	A
85109055	Parts of hair-removing appliances of subheading 8510.30	4.2%	A
85111000	Spark plugs	2.5%	A
85112000	Ignition magnetos; magneto-dynamos and magnetic flywheels	2.5%	A
85113000	Distributors and ignition coils	2.5%	A
85114000	Starter motors and dual purpose starter-generators	2.5%	A
85115000	Generators nesi, of a kind used in conjunction with spark-ignition or compression-ignition internal-combustion engines	2.5%	A
85118020	Voltage and voltage-current regulators with cut-out relays designed for use on 6, 12 or 24 V systems	2.5%	A
85118040	Voltage and voltage-current regulators with cut-out relays other than those designed for use on 6, 12 or 24 V systems	Free	K
85118060	Electrical ignition or starting equipment of a kind used for spark-ignition internal-combustion or compression-ignition engines, nesi	2.5%	A
85119020	Parts of voltage and voltage-current regulators with cut-out relays, designed for use on 6, 12 or 24 V systems	3.1%	A
85119040	Parts of voltage and voltage-current regulators with cut-out relays, other than those designed for use on 6, 12 or 24 V systems	Free	K
85119060	Parts nesi of electrical ignition or starting equipment or generators used for spark- or compression-ignition internal-combustion engines	2.5%	A
85121020	Electrical lighting equipment of a kind used on bicycles	Free	K
85121040	Electrical visual signaling equipment of a kind used on bicycles	2.7%	A
85122020	Electrical lighting equipment of a kind used for motor vehicles or cycles other than bicycles	Free	K
85122040	Electrical visual signaling equipment of a kind used for motor vehicles or cycles other than bicycles	2.5%	A
85123000	Electrical sound signaling equipment of a kind used for cycles or motor vehicles	2.5%	A
85124020	Defrosters and demisters of a kind used for cycles or motor vehicles	2.5%	A
85124040	Windshield wipers of a kind used for cycles or motor vehicles	2.5%	A
85129020	Parts of electrical signaling equipment of a kind used for cycles or motor vehicles	2.5%	A
85129040	Parts of electrical lighting equipment of a kind used on bicycles	Free	K
85129060	Parts of electrical lighting equipment of a kind used for motor vehicles or cycles other than bicycles	Free	K
85129070	Parts of defrosters and demisters of a kind used for cycles or motor vehicles	2.5%	A
85129090	Parts of windshield wipers of a kind used for motor vehicles or cycles	2.5%	A
85131020	Flashlights	12.5%	G
85131040	Portable electric lamps designed to function by their own source of energy, other than flashlights	3.5%	A
85139020	Parts of flashlights	12.5%	C
85139040	Parts of portable electric lamps designed to function by their own source of energy, other than flashlights	3.5%	A
85141000	Resistance heated industrial or laboratory furnaces and ovens	Free	K
85142040	Industrial or laboratory microwave ovens for making hot drinks or for cooking or heating food	4%	A
85142060	Industrial or laboratory microwave ovens, nesoi	4.2%	A
85142080	Industrial or laboratory furnaces and ovens (other than microwave) functioning by induction or dielectric loss	Free	K
85143020	Electric furnaces and ovens for diffusion, oxidation or annealing of semiconductor wafers	Free	K
85143060	Industrial or laboratory electric furnaces and ovens, nesoi, for the rapid heating of semiconductor wafers	Free	K
85143080	Industrial or laboratory electric furnaces and ovens, nesoi	1.3%	C
85144000	Industrial or laboratory induction or dielectric heating equipment nesi	Free	K
85149040	Parts of industrial or laboratory microwaves	4%	A
85149080	Parts of industrial or laboratory electric furnaces and ovens and other industrial or laboratory induction or dielectric heating equipment	Free	K
85151100	Electric soldering irons and guns	2.5%	A
85151900	Electric brazing or soldering machines and apparatus, other than soldering irons and guns	Free	K
85152100	Electric machines and apparatus for resistance welding of metal, fully or partly automatic	Free	K
85152900	Electric machines and apparatus for resistance welding of metal, other than fully or partly automatic	Free	K
85153100	Electric machines and apparatus for arc (including plasma arc) welding of metals, fully or partly automatic	1.6%	A
85153900	Electric machines and apparatus for arc (including plasma arc) welding of metals, other than fully or partly automatic	1.6%	A
85158000	Electric welding apparatus nesi,and electric machines and apparatus for hot spraying metals or sintered metal carbides	Free	K
85159010	Parts of electric welding die attach apparatus, tape automated bonders and wire bonders of subheading 8515.80 for assembly of semiconductors	Free	K
85159030	Parts of electric welding machines and apparatus, nesoi	1.6%	D
85159040	Parts of electric soldering or brazing machines & apparatus, & electric apparatus for hot spraying of metals or sintered metal carbides	Free	K
85161000	Electric instantaneous or storage water heaters and immersion heaters	Free	K
85162100	Electric storage heating radiators	Free	K
85162900	Electric space heating apparatus and electric soil heating apparatus, other than storage heating radiators	3.7%	A
85163100	Electrothermic hair dryers	3.9%	A
85163200	Electrothermic hairdressing apparatus other than hair dryers	3.9%	A
85163300	Electrothermic hand drying apparatus	Free	K
85164020	Electric flatirons, travel type	Free	K
85164040	Electric flatirons, other than travel type	2.8%	A
85165000	Microwave ovens of a kind used for domestic purposes	2%	G

HTS 8	Description	Base Rate	Staging Category
85166040	Electrothermic cooking stoves, ranges and ovens (excluding microwave ovens) of a kind used for domestic purposes	Free	K
85166060	Electrothermic cookers, cooking plates, boiling rings, grillers and roasters, nesi, of a kind used for domestic purposes	2 7%	A
85167100	Electrothermic coffee or tea makers, for domestic purposes	3 7%	A
85167200	Electrothermic toasters, for domestic purposes	5 3%	A
85167900	Electrothermic appliances nesi, of a kind used for domestic purposes	2 7%	A
85168040	Electric heating resistors assembled only with simple insulated former and electrical connectors, used for anti-icing or de-icing	Free	K
85168080	Electric heating resistors, nesi	Free	K
85169005	Parts of electric heaters or heating apparatus of subheading 8516 10, 8516 21 or 8516 29	3 7%	A
85169015	Housings for hand-drying apparatus of subheading 8516 33	3 9%	A
85169025	Housings and steel bases for electric flat irons of subheading 8516 40	3 9%	A
85169035	Parts of domestic microwave ovens, assemblies, having more than one of cooking chamber, structural supporting chassis, door, outer case	Free	K
85169045	Parts of domestic microwave ovens, printed circuit assemblies	Free	K
85169050	Parts of domestic microwave ovens, other nesi	Free	K
85169055	Parts of domestic electrothermic cooking stoves, ranges and ovens of subheading 8516 60 40, cooking chambers whether or not assembled	Free	K
85169065	Parts of domestic electrothermic cooking stoves, ranges and ovens of subheading 8516 60 40, top surface panels w/or w/o elements or controls	Free	K
85169075	Parts of domestic electrothermic cooking stoves, ranges and ovens of subheading 8516 60 40, door assemblies	Free	K
85169080	Parts of domestic electrothermic cooking stoves, ranges and ovens of subheading 8516 60 40, other nesi	Free	K
85169085	Housings for domestic electrothermic toasters	3 9%	A
85169090	Parts of electric instantaneous or storage water heaters and immersion heaters and other domestic electrothermic appliance, nesi	3 9%	A
85171100	Line telephone sets with cordless handsets	Free	K
85171940	Videophones	Free	K
85171980	Telephone sets, nesoi	Free	K
85172100	Facsimile machines	Free	K
85172200	Teleprinters	Free	K
85173015	Electrical central office telephone switching apparatus	Free	K
85173020	Electrical private branch exchange telephonic switching apparatus	Free	K
85173025	Electronic key telephonic switching system	Free	K
85173030	Electrical telephonic switching apparatus, nesi	Free	K
85173050	Electrical telegraphic switching apparatus	Free	K
85175010	Modems, of a kind used with data processing machines of heading 8471	Free	K
85175050	Electrical apparatus for telephonic carrier-current line systems or for digital line systems, nesoi	Free	K
85175060	Electrical apparatus for telegraphic carrier-current line systems, nesoi	Free	K
85175090	Electrical apparatus for telegraphic digital line systems, nesoi	Free	K
85178010	Other electrical telephonic apparatus, nesoi	Free	K
85178020	Other electrical telegraphic apparatus, nesoi	Free	K
85179004	Parts of facsimile machines specified in additional U S note 7 to this chapter	Free	K
85179008	Parts of facsimile machines other than those specified in additional U S note 7 to this chapter	Free	K
85179012	Parts of telephone sets, incorporating printed circuit assemblies	Free	K
85179016	Parts of teleprinters (including teletypewriters), incorporating printed circuit assemblies	Free	K
85179024	Parts of electrical telephonic switching or terminal apparatus, incorporating printed circuit assemblies	Free	K
85179026	Parts of electrical telegraphic switching apparatus, nesi, incorporating printed circuit assemblies	Free	K
85179032	Parts of electrical telephonic apparatus, nesi, incorporating printed circuit assemblies	Free	K
85179034	Parts of electrical telephonic or telegraphic apparatus, nesi, incorporating printed circuit assemblies	Free	K
85179036	Printed circuit assemblies for telephonic switching or terminal apparatus (other than telephone sets)	Free	K
85179038	Printed circuit assemblies for telephonic apparatus, other than switching or terminal apparatus	Free	K
85179044	Printed circuit assemblies for telegraphic apparatus	Free	K
85179048	Parts of printed circuit assemblies for telephonic switching or terminal apparatus (other than telephone sets)	Free	K
85179052	Parts for printed circuit assemblies for telephonic apparatus, other than switching or terminal apparatus	Free	K
85179056	Parts for printed circuit assemblies for telegraphic apparatus	Free	K
85179058	Other parts for telephonic switching or terminal apparatus (other than telephone sets), nesi	Free	K
85179064	Other parts for telephonic apparatus, other than switching or terminal apparatus, nesi	Free	K
85179066	Other parts for telegraphic apparatus, nesi	Free	K
85181040	Microphones having a frequency range of 300Hz-3 4kHz with diameter not over 10 mm and height not over 3 mm, for telecommunication	Free	K
85181080	Microphones and stands therefor, nesoi	4 9%	A
85182100	Single loudspeakers mounted in their enclosures	4 9%	A
85182200	Multiple loudspeakers mounted in the same enclosure	4 9%	D
85182940	Loudspeakers not mounted in their enclosures, with frequency range of 300Hz to 3 4kHz, with a diameter not over 50 mm, for telecommunication	Free	K
85182980	Loudspeakers nesoi, not mounted in their enclosures, nesoi	4 9%	A
85183010	Line telephone handsets	Free	K

HTS 8	Description	Base Rate	Staging Category
85183020	Headphones, earphones and combined microphone/speaker sets, other than telephone handsets	4 9%	A
85184010	Audio-frequency electric amplifiers for use as repeaters in line telephony	Free	K
85184020	Audio-frequency electric amplifiers, other than for use as repeaters in line telephony	4 9%	A
85185000	Electric sound amplifier sets	4 9%	A
85189020	Printed circuit assemblies of line telephone handsets, parts of repeaters	Free	K
85189040	Parts of telephone handsets other than printed circuit assemblies	8 5%	A
85189060	Printed circuit assemblies of the microphones of subheading 8518 10 40 or the loudspeakers of subheading 8518 29 40	Free	K
85189080	Parts of microphones & stands, loudspeakers, headphones & earphones nesi, electric amplifiers, & electric sound amplifier sets, neso	4 9%	A
85191000	Coin- or token-operated record players	Free	K
85192100	Record players, other than coin- or token-operated, without loudspeaker	Free	K
85192900	Record players other than coin- or token-operated, with loudspeakers	3 9%	A
85193100	Turntables with automatic record changing mechanism	3 9%	A
85193900	Turntables without automatic record changing mechanism	Free	K
85194000	Transcribing machines	3 9%	A
85199200	Pocket-size cassette players (non-recording)	Free	K
85199340	Cassette players (non-recording) designed exclusively for motor-vehicle installation (non-recording)	3 7%	A
85199380	Cassette players (non-recording), nesoi	Free	K
85199900	Sound reproducing apparatus nesi, not incorporating a sound recording device	Free	K
85201000	Dictating machines not capable of operating without an external source of power	Free	K
85202000	Telephone answering machines	Free	K
85203200	Digital audio magnetic tape recorders incorporating sound reproducing apparatus	Free	K
85203300	Cassette type magnetic tape recorders (other than digit audio type) incorporating sound reproducing apparatus	Free	K
85203900	Magnetic tape recorders, other than cassette type, incorporating sound reproducing apparatus	Free	K
85209000	Sound recording apparatus, whether or not incorporating a sound reproducing device, nesi	Free	K
85211030	Color, cartridge or cassette magnetic tape-type video players	Free	K
85211060	Color, cartridge or cassette magnetic tape-type video recording and reproducing apparatus, nesi	Free	K
85211090	Magnetic tape-type video recording or reproducing apparatus, other than color, cartridge or cassette type	Free	K
85219000	Video recording or reproducing apparatus, other than magnetic tape-type	Free	K
85221000	Pick-up cartridges for use with apparatus of heading 8519 to 8521	3 9%	A
85229025	Assemblies & subassemblies of articles of 8520 90, consisting of 2 or more pieces fastened together, printed circuit assemblies	2%	A
85229035	Assemblies & subassemblies of articles of 8520 90, consisting of 2 or more pieces fastened together, other than printed circuit assemblies	2%	A
85229045	Other parts of telephone answering machines, printed circuit assemblies	Free	K
85229055	Other parts of telephone answering machines, other than printed circuit assemblies	2%	A
85229065	Parts and accessories of apparatus of headings 8519 to 8521, nesi, printed circuit assemblies	2%	A
85229075	Parts and accessories of apparatus of headings 8519 to 8521, nesi, other than printed circuit assemblies	2%	A
85231100	Prepared unrecorded magnetic tapes for sound recording or similar recording of other phenomena, of a width not exceeding 4 mm	Free	K
85231200	Prepared unrecorded magnetic tapes for sound recording or similar recording of other phenomena,width exceeding 4 mm but not exceeding 6 5 mm	Free	K
85231300	Prepared unrecorded magnetic tapes for sound recording or similar recording of other phenomena, of a width exceeding 6 5 mm	Free	K
85232000	Prepared unrecorded magnetic discs for sound recording or similar recording of other phenomena	Free	K
85233000	Cards incorporating a magnetic stripe for sound recording or similar recording of other phenomena, prepared but unrecorded	Free	K
85239000	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than magnetic tapes and magnetic discs	Free	K
85241000	Phonograph records for sound or similarly recorded phenomena	1 8%	A
85243100	Pre-recorded discs for laser reading systems, reproducing phenomena other than sound or image	Free	K
85243200	Pre-recorded discs for laser reading systems, reproducing sound only	Free	K
85243940	Recorded discs for laser system, instructions, data, sound & image, in binary, manipulate & interactive, by ADP machine, proprietary media	Free	K
85243980	Pre-recorded discs for laser reading systems, reproducing sound and images or images only, nesoi	2 7%	A
85244000	Pre-recorded magnetic tapes, reproducing phenomena other than sound or image	Free	K
85245110	Pre-recorded magnetic tapes, of a width not exceeding 4 mm, of news sound recording relating to current events	Free	K
85245130	Pre-recorded magnetic tapes, of a width not exceeding 4 mm, nesoi	4 8 cents/m2 of recording surface	A
85245210	Pre-recorded magnetic video tape recordings of a width exceeding 4 mm but not exceeding 6 5 mm	0 33 cents/lin m	A
85245220	Pre-recorded magnetic tapes of a width exceeding 4 mm but not exceeding 6 5 mm, nesoi	4 8 cents/m2 of recording surface	A

HTS 8	Description	Base Rate	Staging Category
85245310	Pre-recorded magnetic video tape recordings of a width exceeding 6 5 mm	Free	K
85245320	Pre-recorded magnetic tapes of a width exceeding 6 5 mm, nesoi	4 8 cents/m2 of recording surface	A
85246000	Pre-recorded sound or other similar recorded phenomena, recorded on cards incorporating a magnetic stripe	Free	K
85249100	Pre-recorded media, nesoi, with recordings of phenomena other than sound or image	Free	K
85249920	Master records or metal matrices therefrom for use in the production of sound records for export, recordings on wire	Free	K
85249940	Pre-recorded media of sound or other similar recorded phenomena, nesoi	Free	K
85251010	Television transmission set top boxes which have a communication function	Free	K
85251030	Transmission apparatus for television, nesoi	1 8%	A
85251070	Transmission apparatus for radiobroadcasting	3%	A
85251090	Transmission apparatus for radiotelephony or radiotelegraphy	Free	K
85252005	Citizens Band (CB) transceivers, hand-held	Free	K
85252015	Citizens Band (CB) transceivers, other than hand-held	Free	K
85252020	Low-power radiotelephonic transceivers operating on frequencies from 49 82 to 49 90 Mhz	Free	K
85252030	Transceivers nesi, for radiotelephony, radiotelegraphy or radiobroadcasting	Free	K
85252090	Transmission apparatus incorp reception app (other than transceivers) for radiotelephony, radiotelegraphy, radiobroadcasting or television	Free	K
85253030	Television cameras, gyrostabilized	2 1%	A
85253060	Television cameras, studio type, other than shoulder-carried or other portable cameras	2 1%	A
85253090	Television cameras, nesi	2 1%	A
85254040	Digital still image video cameras	Free	K
85254080	Still image video cameras (other than digital) and other video camera recorders	2 1%	A
85261000	Radar apparatus	Free	K
85269100	Radio navigational aid apparatus, other than radar	Free	K
85269200	Radio remote control apparatus	4 9%	A
85271200	Pocket-size radio cassette players	Free	K
85271311	Radio-tape player combination (other than pocket-size radio cassette type),nonrecording,capable of operating w/o an external source of power	Free	K
85271320	Radio-tape recorder combinations, capable of operating without an external source of power, nesoi	Free	K
85271340	Radio-phonograph combinations, capable of operating without external power source, nesoi	Free	K
85271360	Radiobroadcast receivers capable of operating without external power source, combined with sound recording or reproducing apparatus, nesoi	Free	K
85271910	Radiobroadcast receivers, able to operate w/o external power, with clock or clock-timer, valued not over $40, not for motor vehicles	Free	K
85271950	Radiobroadcast receivers, capable of operation w/o external power, nesi	3%	A
85272110	Radio-tape player combinations not operable without external power source, for motor vehicles	2%	A
85272140	Radiobroadcast receivers not operable w/o external power source, for motor veh , combined with sound recording/reproducing apparatus, nesi	Free	K
85272940	Radiobroadcast receivers, not operating w/o external power, for motor vehicles, w/o sound recording or reproducing apparatus, FM or AM/FM	4 4%	A
85272980	Radiobroadcast receivers, not operating w/o external power, for motor vehicles, w/o sound recording or reproducing apparatus, other	4 4%	A
85273105	Radiobroadcast receiver combined w/ sound recording or reproducing apparatus for connection to telegraphic/telephonic apparatus/network	4 9%	A
85273140	Radiobroadcast receiver combinations incorporating tape players, nesi	1%	A
85273150	Radiobroadcast receiver combinations incorporating tape recorders, nesi	2 5%	A
85273160	Radiobroadcast receivers combined with sound recording or reproducing apparatus, nesi	Free	K
85273210	Radiobroadcast receiver with clock or clock-timer, n/for m v , n/combined w/sound recording or reproducing app , valued < or = $40 ea	Free	K
85273250	Radiobroadcast receiver with clock or clock timer, n/for m v , n/combined w/sound recording or reproducing app , valued > $40 ea	3%	A
85273900	Radiobroadcast receivers nesi, including apparatus capable of receiving also radiotelephony or radiotelegraphy	3%	A
85279040	Radio reception apparatus nesi, for connection to telegraphic/telephonic apparatus or instruments or to telegraphic/telephonic networks	Free	K
85279050	Infant nursery monitor systems, consisting, in the same package, of a radio transmitter, electrical adapter and radio receiver	Free	K
85279086	Radiotelegraphy or radiotelephony paging receivers	Free	K
85279095	Reception apparatus for radiotelegraphy, radiotelephony, radiobroadcasting, nesoi	6%	A
85281204	Incomplete or unfinished color tv reception apparatus, w/o cathode-ray tube, flat panel screen, or similar display, incorp VCR or player	Free	K
85281208	Incomplete or unfinished color tv reception apparatus, w/o cathode-ray tube, flat panel screen, or similar display, n/incorp VCR or player	Free	K
85281212	Non-high definition color television reception apparatus, nonprojection, w/CRT, video display diag not ov 34 29 cm, incorp a VCR or player	Free	K
85281216	Non-high def color television reception app , nonprojection, w/CRT, display diag ov 34 29 cm but n/ov 35 56 cm, incorp VCR or player	3 9%	A
85281220	Non-high def color television reception app , nonprojection, w/CRT, video display diag not ov 34 29 cm, not incorporating VCR or player	Free	K
85281224	Non-high def color television reception app , nonprojection, w/CRT, display diag ov 34 29 cm but n/ov 35 56 cm, n/incorp VCR or player	5%	A
85281228	Non-high definition color television reception app , nonprojection, w/CRT, video display diag ov 35 56 cm, incorporating a VCR or player	3 9%	A

HTS 8	Description	Base Rate	Staging Category
85281232	Non-high definition color television reception apparatus, nonprojection, w/CRT, video display diag ov 35 56 cm, not incorp a VCR or player	5%	A
85281236	Non-high definition color television reception apparatus, projection type, with a cathode-ray tube, incorporating a VCR or player	3 9%	A
85281240	Non-high definition color television reception apparatus, projection type, with a cathode-ray tube, not incorporating a VCR or player	5%	A
85281244	High definition color television reception apparatus, nonprojection, with cathode-ray tube, incorporating a VCR or player	3 9%	A
85281248	High definition color television reception apparatus, nonprojection, with cathode-ray tube, not incorporating a VCR or player	5%	A
85281252	High definition color television reception apparatus, projection type, with cathode-ray tube, incorporating a VCR or player	3 9%	A
85281256	High definition color television reception apparatus, projection type, with cathode-ray tube, not incorporating a VCR or player	5%	A
85281262	Color television reception apparatus w/flat panel screen, video display diagonal n/ov 34 29 cm, incorporating a VCR or player	Free	K
85281264	Color television reception apparatus w/flat panel screen, video display diagonal over 34 29 cm, incorporating a VCR or player	3 9%	C
85281268	Color television reception apparatus w/flat panel screen, video display diagonal n/o 34 29 cm, not incorporating a VCR or player	Free	K
85281272	Color television reception apparatus w/flat panel screen, video display diagonal over 34 29 cm, not incorporating a VCR or player	5%	C
85281276	Color television reception apparatus nesoi, video display diagonal not over 34 29 cm, incorporating a VCR or player	Free	K
85281280	Color television reception apparatus nesoi, video display diagonal over 34 29 cm, incorporating a VCR or player	3 9%	C
85281284	Color television reception apparatus nesoi, video display diagonal not over 34 29 cm, not incorporating a VCR or player	Free	K
85281292	Color TV reception set top boxes with a communication function, nesoi	Free	K
85281293	Color TV reception printed circuit assemblies incorporating a tuner, of a kind used with ADP machines of heading 8471, nesoi	Free	K
85281297	Color television reception apparatus nesoi, video display diagonal over 34 29 cm, not incorporating a VCR or player, nesoi	5%	C
85281300	Black and white or other monochrome television reception apparatus	5%	A
85282105	Incomplete or unfinished color video monitors, w/o cathode-ray tube, flat panel screen or similar display device, incorp VCR or player	Free	K
85282110	Incomplete or unfinished color video monitors, w/o cathode-ray tube, flat panel screen or similar display device, not incorp VCR or player	Free	K
85282116	Non-high definition color video monitors, nonprojection type, w/CRT, video display diagonal not over 34 29 cm, incorporating VCR or player	Free	K
85282119	Non-high definition color video monitors, nonprojection, w/CRT, video display diag ov 34 29 cm but n/ov 35 56 cm, incorp VCR or player	3 9%	A
85282124	Non-high definition color video monitors, nonprojection type, w/CRT, video display diagonal not over 34 29 cm, not incorp VCR or player	Free	K
85282129	Non-high definition color video monitors, nonprojection, w/CRT, video display diag ov 34 29 cm but n/ov 35 56 cm, not incorp VCR or player	5%	A
85282134	Non-high definition color video monitors, nonprojection type, w/CRT, video display diagonal over 35 56 cm, incorporating VCR or player	3 9%	A
85282139	Non-high definition color video monitors, nonprojection type, w/CRT, video display diagonal over 35 56 cm, not incorporating VCR or player	5%	A
85282141	Non-high definition color video monitors, projection type, with cathode-ray tube, incorporating VCR or player	3 9%	A
85282142	Non-high definition color video monitors, projection type, with cathode-ray tube, not incorporating VCR or player	5%	A
85282144	High definition color video monitors, nonprojection type, with cathode-ray tube, incorporating VCR or player	3 9%	A
85282149	High definition color video monitors, nonprojection type, with cathode-ray tube, not incorporating VCR or player	5%	A
85282151	High definition color video monitors, projection type, with cathode-ray tube, incorporating VCR or player	3 9%	A
85282152	High definition color video monitors, projection type, with cathode-ray tube, not incorporating VCR or player	5%	A
85282155	Color video monitors w/flat panel screen, video display diagonal n/ov 34 29 cm, incorporate VCR or player	Free	K
85282160	Color video monitors w/flat panel screen, video display diagonal over 34 29 cm, incorporating VCR or player	3 9%	A
85282165	Color video monitors w/flat panel screen, video display diagonal n/ov 34 29 cm, not incorporate VCR or player	Free	K
85282170	Color video monitors w/flat panel screen, video display diagonal over 34 29 cm, not incorporate VCR or player	5%	A
85282175	Color video monitors nesoi, with video display diagonal not over 34 29 cm, incorporating VCR or player	Free	K
85282180	Color video monitors nesoi, with video display diagonal over 34 29 cm, incorporating VCR or player	3 9%	A
85282185	Color video monitors nesoi, with video display diagonal not over 34 29 cm, not incorporating VCR or player	Free	K
85282190	Color video monitors nesoi, with video display diagonal over 34 29 cm, not incorporating VCR or player	5%	A
85282200	Black and white or other monochrome video monitors	5%	A
85283010	Incomplete or unfinished color video projectors, w/o cathode-ray tube, flat panel screen or similar display device, incorp VCR or player	Free	K
85283020	Incomplete or unfinished color video projectors, w/o cathode-ray tube, flat panel screen or similar display, not incorp VCR or player	Free	K
85283030	Non-high definition color video projectors, with a cathode-ray tube, incorporating VCR or player	3 9%	A

HTS 8	Description	Base Rate	Staging Category
85283040	Non-high definition color video projectors, with a cathode-ray tube, not incorporating VCR or player	5%	A
85283050	High definition color video projectors, with a cathode-ray tube, incorporating VCR or player	3 9%	A
85283060	High definition color video projectors, with a cathode-ray tube, not incorporating VCR or player	5%	A
85283062	Color video projectors w/flat panel screen, video display diagonal not over 34 29 cm, incorporating VCR or player	Free	K
85283064	Color video projectors w/flat panel screen, video display diagonal over 34 29 cm, incorporating VCR or player	3 9%	A
85283066	Color video projectors w/flat panel screen, video display diagonal not over 34 29 cm, not incorporating VCR or player	Free	K
85283068	Color video projectors w/flat panel screen, video display diagonal over 34 29 cm, not incorporating VCR or player	5%	A
85283072	Color video projectors nesoi, incorporating video recording or reproducing apparatus	3 9%	A
85283078	Color video projectors nesoi, not incorporating a video recording or reproducing apparatus	5%	A
85283090	Black and white or other monochrome video projectors	5%	A
85291020	Television antennas and antenna reflectors, and parts suitable for use therewith	1 8%	A
85291040	Radar, radio navigational aid and radio remote control antennas and antenna reflectors, and parts suitable for use therewith	Free	K
85291070	Antennas and antenna reflectors of a kind used with apparatus for radiotelephony or radiotelegraphy	Free	K
85291090	Antennas and antenna reflectors of all kinds and parts, for use solely or principally with apparatus of headings 8525 to 8528, nesoi	3%	A
85299001	Printed circuit assemblies for television tuners	3%	C
85299003	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, with components listed in add U S note 4, chap 85	4%	C
85299006	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, nesi	Free	K
85299009	Printed circuit assemblies for television cameras	3 3%	C
85299013	Printed circuit assemblies for television apparatus, nesi	2 9%	C
85299016	Printed circuit assemblies which are subassemblies of radar, radio nav aid or remote control apparatus, of 2 or more parts joined together	3 2%	C
85299019	Printed circuit assemblies, nesi, for radar, radio navigational aid or radio remote control apparatus	3 2%	C
85299022	Other printed circuit assemblies suitable for use solely or principally with the apparatus of headings 8525 to 8528, nesi	Free	K
85299026	Transceiver assemblies for the apparatus of subheading 8526 10, other than printed circuit assemblies	3 2%	C
85299029	Tuners for television apparatus, other than printed circuit assemblies	3%	C
85299033	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, with components listed in add U S note 4, chap 85	4%	C
85299036	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, nesi	Free	K
85299039	Parts of television receivers specified in U S note 10 to chapter 85, other than printed circuit assemblies, nesi	2 9%	C
85299043	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, with components listed in add U S note 4, chap 85	4%	C
85299046	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, nesi	Free	K
85299049	Combinations of parts of television receivers specified in U S note 10 to chapter 85, other than printed circuit assemblies, nesi	2 9%	C
85299053	Flat panel screen assemblies for the apparatus of subheadings 8528 12 62, 8528 12 64, 8528 12 68, 8528 12 72, 8528 21 55 and 7 other HTS	2 9%	D
85299063	Parts of printed circuit assemblies (including face plates and lock latches) for television cameras	3 3%	C
85299069	Parts of printed circuit assemblies (including face plates and lock latches) for television apparatus other than television cameras	2 9%	C
85299073	Parts of printed circuit assemblies (including face plates and lock latches) for radar, radio navigational aid or radio remote control app	3 2%	C
85299075	Parts of printed circuit assemblies (including face plates and lock latches) for other apparatus of headings 8525 to 8528, nesi	Free	K
85299078	Mounted lenses for use in closed circuit television cameras, seperately imported, w/ or w/o attached elec connectors or motors	Free	K
85299081	Other parts of television camers, nesi	3 3%	C
85299083	Other parts of television apparatus (other than television cameras), nesi	2 9%	C
85299086	Parts suitable for use solely or principally with the apparatus of 8525 and 8527 (except television apparatus or cellular phones), nesi	Free	K
85299088	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, with components listed in add U S note 4, chap 85	4%	C
85299089	Printed circuit boards and ceramic substrates and subassemblies thereof for color TV, nesi	Free	K
85299093	Parts of television apparatus, nesi	2 9%	A
85299095	Assemblies and subassemblies of radar, radio navigational aid or remote control apparatus, of 2 or more parts joined together, nesi	3 2%	C
85299097	Parts suitable for use solely or principally in radar, radio navigational aid or radio remote control apparatus, nesi	3 2%	C
85299099	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528, nesi	Free	K
85301000	Electrical signaling, safety or traffic control equipment for railways, streetcar lines or subways	Free	K
85308000	Electrical signaling, safety or traffic control equipment for roads, inland waterways, parking facilities, port installations or airfields	Free	K

HTS 8	Description	Base Rate	Staging Category
85309000	Parts for electrical signaling, safety or traffic control equipment	Free	K
85311000	Electric burglar or fire alarms and similar apparatus	1 3%	A
85312000	Indicator panels incorporating liquid crystal devices (LCD's) or light emitting diodes (LED's)	Free	K
85318000	Electric sound or visual signaling apparatus, other than burglar or fire alarms or indicator panels incorporating LCD's or LED's	1 3%	A
85319015	Printed circuit assemblies of the panels of subheading 8531 20	Free	K
85319030	Printed circuit assemblies of electric sound or visual signaling apparatus, nesoi	1 3%	A
85319075	Parts of the panels of subheading 8531 20, other than printed circuit assemblies	Free	K
85319090	Parts of electric sound or visual signaling apparatus, nesoi	1 3%	A
85321000	Fixed electrical capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0 5 kvar	Free	K
85322100	Tantalum fixed capacitors	Free	K
85322200	Aluminum electrolytic fixed capacitors	Free	K
85322300	Ceramic dielectric fixed capacitors, single layer	Free	K
85322400	Ceramic dielectric fixed capacitors, multilayer	Free	K
85322500	Dielectric fixed capacitors of paper or plastics	Free	K
85322900	Fixed electrical capacitors, nesi	Free	K
85323000	Variable or adjustable (pre-set) electrical capacitors	Free	K
85329000	Parts of electrical capacitors, fixed, variable or adjustable (pre-set)	Free	K
85331000	Electrical fixed carbon resistors, composition or film types	Free	K
85332100	Electrical fixed resistors, other than composition or film type carbon resistors, for a power handling capacity not exceeding 20 W	Free	K
85332900	Electrical fixed resistors, other than composition or film type carbon resistors, for a power handling capacity exceeding 20 W	Free	K
85333100	Electrical wirewound variable resistors, including rheostats and potentiometers, for a power handling capacity not exceeding 20 W	Free	K
85333900	Electrical wirewound variable resistors, including rheostats and potentiometers, for a power handling capacity exceeding 20 W	Free	K
85334040	Metal oxide resistors	Free	K
85334080	Electrical variable resistors, other than wirewound, including rheostats and potentiometers	Free	K
85339040	For the goods of subheading 8533 40, of ceramic or metallic materials, electrically or mechanically reactive to changes in temperature	Free	K
85339080	Other parts of electrical resistors, including rheostats and potentiometers, nesi	Free	K
85340000	Printed circuits, without elements (other than connecting elements) fitted thereon	Free	K
85351000	Fuses, for a voltage exceeding 1,000 V	2 7%	A
85352100	Automatic circuit breakers, for a voltage of less than 72 5 kV, but exceeding 1,000 V	2 7%	A
85352900	Automatic circuit breakers, for a voltage of 72 5 kV or more	2%	A
85353000	Isolating switches and make-and-break switches, for a voltage exceeding 1,000 V	2 7%	A
85354000	Lightning arrestors, voltage limiters and surge suppressors, for a voltage exceeding 1,000 V	2 7%	A
85359040	Electrical motor starters and electrical motor overload protector, for a voltage exceeding 1,000 V	2 7%	A
85359080	Electrical apparatus nesi for switching, protecting, or making connections for electrical circuits, for a voltage exceeding 1,000 V, nesi	2 7%	A
85361000	Fuses, for a voltage not exceeding 1,000 V	2 7%	A
85362000	Automatic circuit breakers, for a voltage not exceeding 1,000 V	2 7%	A
85363040	Electrical motor overload protectors, for a voltage not exceeding 1,000 V, nesi	2 7%	A
85363080	Electrical apparatus for protecting electrical circuits, for a voltage not exceeding 1,000 V, nesi	2 7%	A
85364100	Relays for switching, protecting or making connections to or in electrical circuits, for a voltage not exceeding 60 V	2 7%	A
85364900	Relays for switching, protecting or making connections to or in electrical circuits, for a voltage exceeding 60 but not exceeding 1,000 V	2 7%	A
85365040	Electrical motor starters (which are switches), for a voltage not exceeding 1,000 V	2 7%	A
85365070	Certain specified electronic and electromechanical snap-action switches, for a voltage not exceeding 1,000 V	Free	K
85365090	Switches nesoi, for switching or making connections to or in electrical circuits, for a voltage not exceeding 1,000 V	2 7%	A
85366100	Lampholders for a voltage not exceeding 1,000 V	2 7%	A
85366940	Connectors coaxial, cylindrical multicontact, rack and panel, printed circuit, ribbon or flat cable, for a voltage not exceeding 1,000 V	Free	K
85366980	Plugs and sockets for making connections to or in electrical circuits, for a voltage not exceeding 1,000 V, nesoi	2 7%	A
85369040	Electrical terminals, electrical splicers and electrical couplings, wafer probers, for a voltage not exceeding 1,000 V	Free	K
85369080	Electrical apparatus nesi, for switching or making connections to or in electrical circuits, for a voltage not exceeding 1,000 V, nesoi	2 7%	A
85371030	Electric control panels, for a voltage not exceeding 1,000, assembled with outer housing or supports, for goods of 8421, 8422, 8450 or 8516	2 7%	A
85371060	Boards, panels, etc , equipped with apparatus for electric control, for a voltage not exceeding 1,000, motor control centers	2 7%	A
85371090	Boards, panels, consoles, desks, cabinets, etc , equipped with apparatus for electric control, for a voltage not exceeding 1,000, nesi	2 7%	A
85372000	Boards, panels, consoles, desks, cabinets and other bases, equipped with apparatus for electric control, for a voltage exceeding 1,000 V	2 7%	A

HTS 8	Description	Base Rate	Staging Category
85381000	Parts of boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	3 7%	A
85389010	Printed circuit assemblies of an article of heading 8537 for one of the articles described in additional U S note 12 to chapter 85	Free	K
85389030	Printed circuit assemblies, suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537, nesoi	3 5%	A
85389040	Parts for articles of 8535 90 40, 8536 30 40 or 8536 50 40, of ceramic or metallic materials, mech. or elec. reactive to changes in temp	3 5%	A
85389060	Molded parts nesi, suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	3 5%	A
85389080	Other parts nesi, suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	3 5%	A
85391000	Sealed beam lamp units	2%	A
85392120	Tungsten halogen electrical filament lamps, designed for a voltage not exceeding 100 V	Free	K
85392140	Tungsten halogen electrical filament lamps, designed for a voltage exceeding 100 V	2 6%	A
85392240	Electrical filament Christmas-tree lamps, of a power not exceeding 200 W and for a voltage exceeding 100 V	5 8%	A
85392280	Electrical filament lamps of a power not exceeding 200 W and for a voltage exceeding 100 V nesi, excluding ultraviolet and infrared lamps	2 6%	A
85392910	Electrical filament Christmas-tree lamps, designed for a voltage not exceeding 100 V	5 8%	A
85392920	Electrical filament lamps, voltage not exceeding 100 V, having glass envelopes n/o 6 35 mm in diameter, suitable in surgical instruments	5 2%	A
85392930	Electrical filament lamps nesi, designed for a voltage not exceeding 100 V, excluding ultraviolet and infrared lamps	Free	K
85392940	Electrical filament lamps, designed for a voltage exceeding 100 V, of a power exceeding 200 W	2 6%	A
85393100	Fluorescent, hot cathode discharge lamps, other than untraviolet lamps	2 4%	A
85393200	Mercury or sodium vapor discharge lamps or metal halide discharge lamps (other than ultraviolet lamps)	2 4%	A
85393900	Electrical discharge lamps, other than fluorescent (hot cathode), mercury or sodium vapor, metal halide or ultraviolet lamps	2 4%	A
85394100	Arc lamps	2 6%	A
85394900	Ultraviolet or infrared lamps	2 4%	A
85399000	Parts of electrical filament or discharge lamps	2 6%	A
85401110	Cathode-ray television picture tubes incl video monitor, color, non-high definition, non-projection, display > 35 56 cm	15%	A
85401124	Cathode-ray TV & video monitor tubes, color, non-high definition, non-projection, video display diagonal <or= 34 29 cm	7 5%	A
85401128	Cathode-ray TV & video monitor tubes, color, non-high definition, non-projection, video display diagonal > 34 29 cm & <or= 35 56 cm	15%	A
85401130	Cathode-ray television picture tubes incl video monitor, color, high definition, display diagonal > 35 56 cm	15%	A
85401144	Cathode-ray TV & video monitor tubes, color, high definition, having video display display diagonal <or= 34 29 cm	7 5%	A
85401148	Cathode-ray TV & video monitor tubes, color, high definition, video display diagonal video display diagonal > 34 29 cm & <or= 35 56 cm	15%	A
85401150	Cathode-ray television picture tubes incl video monitor, color, non-high definition, projection type	15%	A
85401210	Cathode-ray television picture tubes incl video monitor, monochrome, non-high definition, w/faceplate diagonal > 29 cm and <or= 42 cm	3 6%	A
85401220	Cathode-ray television picture tubes incl video monitor, monochrome, high definition, w/faceplate diagonal > 29 cm and <or= 42 cm	3 6%	A
85401250	Cathode-ray television picture tubes incl video monitor, monochrome, non-high definition, nesi	3 3%	A
85401270	Cathode-ray television picture tubes incl video monitor, monochrome, high definition, nesi	3 3%	A
85402020	Cathode-ray television camera tubes	6%	A
85402040	Television camera tubes, image converters and intensifiers, and other photocathode tubes, other than cathode-ray tubes	3 3%	A
85404000	Data/graphic cathode-ray display tubes, color, with a phosphor dot screen pitch smaller than 0 4 mm	3%	A
85405000	Data graphic cathode-ray display tubes, black and white or other monochrome	3%	A
85406000	Cathode-ray tubes nesoi	3%	A
85407120	Magnetron tubes, modified for use as parts of microwave ovens	Free	K
85407140	Magnetron tubes nesoi	3 7%	A
85407200	Klystron tubes	3 3%	A
85407900	Microwave tubes (other than magnetrons or klystrons) excluding grid-controlled tubes	3 7%	A
85408100	Receiver or amplifier tubes	4 2%	A
85408900	Thermionic, cold cathode or photocathode tubes, nesi	3 7%	D
85409115	Front panel assemblies for cathode-ray tubes	5 4%	A
85409120	Deflection coils for cathode-ray tubes	Free	K
85409150	Parts of cathode-ray tubes other than deflection coils or front panel assemblies	5 4%	A
85409940	Electron guns, radio frequency (RF) interaction structures for microwave tubes of subheadings 8540 71 through 8540 79, inclusive	Free	K
85409980	Parts of thermionic, cold cathode or photocathode tubes, other than parts of cathode-ray tubes, electron guns, etc , nesi	Free	K
85411000	Diodes, other than photosensitive or light-emitting diodes	Free	K
85412100	Transistors, other than photosensitive transistors, with a dissipation rating of less than 1 W	Free	K

HTS 8	Description	Base Rate	Staging Category
85412900	Transistors, other than photosensitive transistors, with a dissipation rating of 1 W or more	Free	K
85413000	Thyristors, diacs and triacs, other than photosensitive devices	Free	K
85414020	Light-emitting diodes (LED's)	Free	K
85414060	Diodes for semiconductor devices, other than light-emitting diodes, nesi	Free	K
85414070	Photosensitive transistors	Free	K
85414080	Photosensitive semiconductor devices nesi, optical coupled isolators	Free	K
85414095	Photosensitive semiconductor devices nesi, other	Free	K
85415000	Semiconductor devices other than photosensitive semiconductor devices, nesi	Free	K
85416000	Mounted piezoelectric crystals	Free	K
85419000	Parts of diodes, transistors, similar semiconductor devices, photosensitive semiconductor devices, LED's and mounted piezoelectric crystals	Free	K
85421000	Cards incorporating an electronic integrated circuits ("smart" cards)	Free	K
85422140	Electronic monolithic digital integrated circuits, for high definition television, having greater than 100,000 gates	Free	K
85422180	Electronic monolithic digital integrated circuits, not elsewhere specified or included	Free	K
85422900	Electronic monolithic integrated circuits other than digital	Free	K
85426000	Electronic hybrid integrated circuits	Free	K
85427000	Electronic microassemblies	Free	K
85429000	Parts of electronic integrated circuits and microassemblies	Free	K
85431100	Ion implanters (particle accelerators) designed for doping semiconductor materials	Free	K
85431900	Particle accelerators other than ion implanters for doping semiconductor materials	1 9%	A
85432000	Electrical signal generators	2 6%	A
85433000	Electrical machines and apparatus for electroplating, electrolysis, or electrophoresis	2 6%	A
85434000	Electric fence energizers	2 6%	A
85438100	Proximity cards and tags (electrical)	Free	K
85438910	Physical vapor deposition apparatus to process semiconduct material or produce diodes, transistors & similar semiconductor device & circuits	Free	K
85438920	Physical vapor deposition appartus having individual functions, not specified or included elsewhere in chapter 84, nesoi	2 5%	D
85438940	Electric synchros and transducers, flight data recorders, defrosters and demisters with electric resistors for aircraft	2 6%	D
85438960	Electrical machines and apparatus nesoi, designed for connection to telegraphic or telephonic apparatus, instruments or networks	2 6%	D
85438970	Electric luminescent lamps	2%	D
85438980	Microwave amplifiers	2 6%	D
85438985	Electrical machines and apparatus for electrical nerve stimulation	Free	K
85438992	Electrical machines with translation or dictionary functions, flat panel displays other than for articles of heading 8528	Free	K
85438996	Other electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter	2 6%	A
85439010	Parts of physical vapor deposition apparatus	Free	K
85439015	Assemblies and subassemblies for flight data recorders, consisting of 2 or more parts pieces fastened together, printed circuit assemblies	2 6%	A
85439035	Assemblies and subassemblies for flight data recorders, consisting of 2 or more parts pieces fastened together, not printed circuit assys	2 6%	A
85439064	Printed circuit assemblies of ion implanters of subheading 8543 11 or of flat panel displays other than for articles of heading 8528	Free	K
85439068	Printed circuit assemblies of electrical machines and apparatus, having individual functions, nesoi	2 6%	A
85439084	Parts, nesoi, of ion implanters of subheading 8543 11 or of flat panel displays other than for articles of heading 8528	Free	K
85439088	Parts (other than printed circuit assemblies) of electrical machines and apparatus, having individual functions, nesoi	2 6%	A
85441100	Insulated (including enameled or anodized) winding wire, of copper	3 5%	A
85441900	Insulated (including enameled or anodized) winding wire, other than of copper	3 9%	A
85442000	Insulated (including enameled or anodized) coaxial cable and other coaxial conductors	5 3%	A
85443000	Insulated ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	A
85444140	Insulated electric conductors of a kind used for telecommunication, for a voltage not exceeding 80 V, fitted with connectors	Free	K
85444180	Insulated electric conductors nesoi, for a voltage not exceeding 80 V, fitted with connectors	2 6%	A
85444940	Insulated electric conductors of a kind used for telecommuncations, for a voltage not exceeding 80 V, not fitted with connectors	Free	K
85444980	Insulated electric conductors nesoi, for a voltage not exceeding 80 V, not fitted with connectors	3 5%	D
85445140	Insulated electric conductors nesi, for a voltage exceeding 80 V but not exceeding 1,000 V, fitted with modular telephone connectors	Free	K
85445170	Insulated electric conductors nesi, used for telecommuncations, for voltage exceed 80 V but not exceeding 1,000 V, fitted with connectors	Free	K
85445190	Insulated electric conductors nesi, for a voltage exceeding 80 V but not exceeding 1,000 V, fitted with connectors, nesoi	2 6%	D
85445920	Insulated electric conductors nesi, of copper, for a voltage exceeding 80 V but not exceeding 1,000 V, not fitted with connectors	5 3%	A
85445940	Insulated electric conductors nesi, not of copper, for a voltage exceeding 80 V but not exceeding 1,000 V, not fitted with connectors	3 9%	A
85446020	Insulated electric conductors nesi, for a voltage exceeding 1,000 V, fitted with connectors	3 7%	A

HTS 8	Description	Base Rate	Staging Category
85446040	Insulated electric conductors nesi, of copper, for a voltage exceeding 1,000 V, not fitted with connectors	3.5%	A
85446060	Insulated electric conductors nesi, not of copper, for a voltage exceeding 1,000 V, not fitted with connectors	3.2%	A
85447000	Optical fiber cables made up of individually sheathed fibers	Free	K
85451100	Carbon electrodes of a kind used for furnaces	Free	K
85451920	Carbon electrodes of a kind used for electrolytic purposes	Free	K
85451940	Carbon electrodes of a kind used for electrical purposes, other than those used for furnaces or for electrolytic purposes	Free	K
85452000	Carbon brushes of a kind used for electrical purposes	Free	K
85459020	Arc light carbons of a kind used for electrical purposes	Free	K
85459040	Lamp carbons, battery carbons and articles of graphite or other carbon nesi, of a kind used for electrical purposes	Free	K
85461000	Electrical insulators of glass	2.9%	A
85462000	Electrical insulators of ceramics	3%	A
85469000	Electrical insulators of any material, other than glass or ceramics	Free	K
85471040	Ceramic insulators to be used in the production of spark plugs for natural gas fueled, stationary, internal-combustion engines	3%	C
85471080	Insulating fittings for electrical machines, appliances or equipment, of ceramics nesi	3%	C
85472000	Insulating fittings for electrical machines, appliances or equipment, of plastics	Free	K
85479000	Electrical conduit tubing and joints therefor, of base metal lined with insulating material, insulating fittings for electrical goods nesi	4.6%	A
85481005	Spent primary cells, spent primary batteries and spent electric storage batteries, entered for recovery of lead	Free	K
85481015	Spent primary cells, spent primary batteries and spent electric storage batteries, not entered for recovery of lead	Free	K
85481025	Waste and scrap of primary cells, primary batteries and electric storage batteries, entered for recovery of lead	Free	K
85481035	Waste and scrap of primary cells, primary batteries and electric storage batteries, not entered for recovery of lead	Free	K
85489000	Electrical parts of machinery or apparatus not specified or included elsewhere in chapter 85	Free	K
86011000	Rail locomotives powered from an external source of electricity	Free	K
86012000	Rail locomotives powered by electric accumulators (batteries)	Free	K
86021000	Diesel-electric locomotives	Free	K
86029000	Rail locomotives (o/than diesel-electric), non-electric, locomotive tenders	Free	K
86031000	Self-propelled railway or tramway coaches, vans and trucks (o/than those of 8604), powered from an external source of electricity	5%	A
86039000	Self-propelled railway or tramway coaches, vans and trucks (o/than those of 8604), o/than powered from an external source of electricity	5%	A
86040000	Railway or tramway maintenance or service vehicles, whether or not self-propelled	2.9%	A
86050000	Railway or tramway passenger coaches and special purpose railway or tramway coaches, not self-propelled	14%	A
86061000	Railway or tramway tank cars and the like, not self-propelled	14%	A
86062000	Railway or tramway insulated or *refrigerated* freight cars (o/than tank cars), not self-propelled	14%	A
86063000	Railway or tramway self-discharging freight cars (o/than tank cars or insulated/refrig. freight cars), not self-propelled	14%	A
86069100	Railway or tramway freight cars nesoi, closed and covered, not self-propelled	14%	A
86069200	Railway or tramway freight cars nesoi, open, with nonremovable sides of a height over 60 cm, not self-propelled	14%	A
86069900	Railway or tramway freight cars nesoi, not self-propelled	14%	A
86071100	Parts of railway/tramway locomotives/rolling stock, truck assemblies for self-propelled vehicles	Free	K
86071200	Parts of railway/tramway locomotives/rolling stock, truck assemblies for other than self-propelled vehicles	3.6%	A
86071903	Parts of railway/tramway locomotives/rolling stock, axles	0.4%	A
86071906	Parts of railway/tramway locomotives/rolling stock, parts of axles	0.4%	A
86071912	Parts of railway/tramway locomotives/rolling stock, wheels, whether or not fitted with axles	Free	K
86071915	Parts of railway/tramway locomotives/rolling stock, parts of wheels	Free	K
86071930	Parts of railway/tramway locomotives/rolling stock, parts of truck assemblies for non-self-propelled passenger coaches or freight cars	3.6%	A
86071990	Parts of railway/tramway locomotives/rolling stock, parts of truck assemblies for self-propelled vehicles or for non-self propelled nesoi	2.6%	A
86072110	Parts of railway/tramway locomotives/rolling stock, air brakes & parts thereof for non-self-propelled passenger coaches or freight cars	3.6%	A
86072150	Parts of railway/tramway locomotives/rolling stock, air brakes & parts thereof for self-propelled vehicles or non-self-propelled stock nesoi	3.9%	A
86072910	Parts of railway/tramway locomotives/rolling stock, pts of brakes (o/than air brakes) for non-self-propelled passenger coaches or freight	3.6%	A
86072950	Parts of railway/tramway locomotives/rolling stock, pts of brakes (o/th air brakes) for self-propelled vehicles or non-self-propelled nesoi	2.6%	A
86073010	Parts of railway/tramway locomotives/rolling stock, hooks and other coupling devices, buffers, pts thereof, for stock of 8605 or 8606	3.6%	A
86073050	Parts of railway/tramway locomotives/rolling stock, hooks and other coupling devices, buffers, pts thereof, for stock of 8601 to 8605	2.6%	A
86079100	Parts, nesoi, of railway/tramway locomotives	Free	K
86079910	Parts (o/than brake regulators) nesoi, of railway/tramway, non-self-propelled passenger coaches or freight cars	2.8%	A
86079950	Parts, nesoi, of railway or tramway rolling stock, nesoi	3.1%	A

HTS 8	Description	Base Rate	Staging Category
86080000	Railway or tramway track fixtures and fittings, mechanical signaling, safety or traffic control equipment of all kinds nesoi, parts thereof	3 8%	A
86090000	Containers (including containers for transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Free	K
87011000	Pedestrian controlled tractors	Free	K
87012000	Road tractors for semi-trailers	4%	C
87013010	Track-laying tractors, suitable for agricultural use	Free	K
87013050	Track-laying tractors, not suitable for agricultural use	Free	K
87019010	Tractors (o/than track-laying) nesoi, suitable for agricultural use	Free	K
87019050	Tractors (o/than track-laying) nesoi, not suitable for agricultural use	Free	K
87021030	Motor vehicles, w/diesel engine, for transport of 16 or more persons incl the driver	2%	C
87021060	Motor vehicles, w/diesel engine, for transport of 10 but not more than 15 persons	2%	C
87029030	Motor vehicles, w/other than diesel engine, for transport of 16 or more persons	2%	C
87029060	Motor vehicles, w/other than diesel engine, for transport of 10 but not more than 15 persons	2%	C
87031010	Motor vehicles specially designed for traveling on snow	2 5%	A
87031050	Golf carts and similar motor vehicles	2 5%	A
87032100	Mtr cars & o/mtr vehicles for transport of persons, w/spark-ign int combust recip piston engine w/cyl cap n/o 1000 cc	2 5%	A
87032200	Mtr cars & o/mtr vehicles for transport of persons, w/spark-ign int combust recip piston engine w/cyl cap o/1000 cc n/o 1500 cc	2 5%	A
87032300	Mtr cars & o/mtr vehicles for transport of persons, w/spark-ign int combust recip piston engine w/cyl cap o/1500 cc n/o 3000 cc	2 5%	A
87032400	Mtr cars & o/mtr vehicles for transport of persons, w/spark-ign int combust recip piston engine w/cyl cap o/ 3000 cc	2 5%	C
87033100	Mtr cars & o/mtr vehicles for transport of persons, w/compress -ign int combust recip piston engine w/cyl cap n/o 1500 cc	2 5%	C
87033200	Mtr cars & o/mtr vehicles for transport of persons, w/compress -ign int combust recip piston engine w/cyl cap o/1500 cc n/o 2500 cc	2 5%	C
87033300	Mtr cars & o/mtr vehicles for transport of persons, w/compress -ign int combust recip piston engine w/cyl cap o/2500 cc	2 5%	C
87039000	Mtr cars & other motor vehicles for transport of persons, o/than w/spark ign or compress ign recip piston engine, nesoi	2 5%	G
87041010	Mtr vehicles for transport of goods, cab chassis for dumpers designed for off-highway use	Free	K
87041050	Mtr vehicles for transport of goods, complete dumpers designed for off-highway use	Free	K
87042100	Mtr vehicles for transport of goods, w/compress -ign int combust recip piston engine, w/G V W not over 5 metric tons	25%	G
87042210	Mtr vehicles for transport of goods, cab chassis, w/compress -ign int combust recip piston engine, w/G V W o/5 but n/o 20 metric tons	4%	A
87042250	Mtr vehicl for transport of goods (o/than cab chassis), w/compress -ign int combust recip piston engine, w/G V W o/5 but n/o 20 mtons	25%	G
87042300	Mtr vehicles for transport of goods, w/compress -ign int combust recip piston engine, w/G V W over 20 metric tons	25%	G
87043100	Mtr vehicles for transport of goods, w/spark -ign int combust recip piston engine, w/G V W not over 5 metric tons	25%	G
87043200	Mtr vehicles for transport of goods, w/spark -ign int combust recip piston engine, w/G V W over 5 metric tons	25%	G
87049000	Mtr vehicles for transport of goods, o/than w/compress ign or spark ign recip piston engine, nesoi	25%	G
87051000	Mtr vehicles (o/than for transport of persons or of goods), mobile cranes	Free	K
87052000	Mtr vehicles (o/than for transport of persons or of goods), mobile drilling derricks	Free	K
87053000	Mtr vehicles (o/than for transport of persons or of goods), fire fighting vehicles	Free	K
87054000	Mtr vehicles (o/than for transport of persons or of goods), concrete mixers	Free	K
87059000	Mtr vehicles (o/than for transport of persons or of goods), special purpose motor vehicles nesoi	Free	K
87060003	Chassis fitted w/engines, for mtr vehicles for transport of goods of 8704 21 or 8704 31	4%	C
87060005	Chassis fitted w/engines, for mtr vehicles of 8701 20, 8702, & 8704 (except 8704 21 or 8704 31)	4%	C
87060015	Chassis fitted w/engines, for mtr vehicles for transport of persons of 8703	2 5%	C
87060025	Chassis fitted w/engines, for mtr vehicles of heading 8705	1 6%	C
87060030	Chassis fitted w/engines, for tractors suitable for agricultural use	Free	K
87060050	Chassis fitted w/engines, for tractors (o/than for agric use) and other motor vehicles nesoi	1 4%	C
87071000	Bodies (including cabs), for mtr vehicles for transport of persons of heading 8703	2 5%	A
87079010	Bodies (including cabs), for tractors suitable for agricultural use	Free	K
87079050	Bodies (including cabs), for mtr vehicles (o/than tract for agri use) of headings 8701-8705 (except 8703)	4%	A
87081030	Pts & access for mtr vehicles of headings 8701 to 8705, bumpers	2 5%	A
87081060	Pts & access of mtr vehicles of headings 8701 to 8705, parts of bumpers	2 5%	A
87082100	Pts & access of bodies for mtr vehicles of headings 8701 to 8705, safety seat belts	2 5%	A
87082910	Pts & access of bodies for mtr vehicles of headings 8701 to 8705, inflators & modules for airbags	2 5%	A
87082915	Pts & access of bodies for mtr vehicles of headings 8701 to 8705, door assemblies	2 5%	A
87082921	Body stampings for tractors suitable for agricultural use	Free	K
87082925	Body stampings of motor vehicles of headings 8701 to 8705, nesoi	2 5%	A

HTS 8	Description	Base Rate	Staging Category
87082950	Pts & access of bodies for mtr vehicles of headings 8701 to 8705, nesoi	2.5%	A
87083110	Pts & access of tractors suitable for agricultural use, mounted brake linings	Free	K
87083150	Pts & access of motor vehicles of headings 8701, nesoi, and 8702-8705, mounted brake linings	2.5%	A
87083910	Pts & access of tractors suit for agric use, brakes and servo-brakes & pts thereof (o/than mounted brake linings)	Free	K
87083950	Pts & access of mtr vehicles of 8701, nesoi, and 8702-8705, brakes and servo-brakes & pts thereof (o/than mounted brake linings)	2.5%	A
87084010	Pts & access of mtr vehic of 8701.20, 8702 or 8704, gear boxes	2.5%	A
87084020	Pts & access of mtr vehic for transport of persons of 8703, gear boxes	2.5%	A
87084030	Pts & access of tractors suitable for agricultural use, gear boxes	Free	K
87084050	Pts & access of mtr vehic of 8701, nesoi, and of 8705, gear boxes	2.5%	A
87085010	Pts & access of mtr vehic, drive axles w/differential (whether or not w/other transm components)	Free	K
87085030	Pts & access of tractors (o/than road tractors or suit for agric use), drive axles w/differential (wheth or not w/oth transm components	Free	K
87085050	Pts & access of mtr vehic for transp of persons of 8703, drive axles w/differential (wheth or not w/oth transm comp)	2.5%	A
87085080	Pts & access of mtr vehic of 8701, nesoi, 8702, and 8704-8705, drive axles w/different (wheth or not w/oth transm components)	2.5%	A
87086010	Pts & access of tractors suitable for agricultural use, non-driving axles & pts thereof	Free	K
87086030	Pts & access of tractors (o/than road tractors or for agric use), non-driving axles & pts thereof	Free	K
87086050	Pts & access of mtr vehic for transp of persons of 8703, non-driving axles & pts thereof	2.5%	A
87086080	Pts & access of mtr vehic of 8701, nesoi, of 8702, and of 8704-8705, non-driving axles & pts thereof	2.5%	A
87087005	Pts & access of tractors suitable for agricultural use, road wheels	Free	K
87087015	Pts & access of tractors suitable for agricultural use, pts & access for road wheels	Free	K
87087025	Pts & access of tractors (o/than road tractors or for agric use), road wheels	Free	K
87087035	Pts & access of tractors (o/than road tractors or for agric use), pts & access for road wheels	Free	K
87087045	Pts & access of mtr vehic of 8701, nesoi, and of 8702-8705, road wheels	2.5%	A
87087060	Pts & access of mtr vehicc of 8701, nesoi, and of 8702-8705, pts & access for road wheels	2.5%	A
87088015	Pts & access of tractors suitable for agricultural use, McPherson struts	Free	K
87088025	Pts & access of tractors suitable for agricultural use, suspension shock absorbers (o/than McPherson struts)	Free	K
87088030	Pts & access of mtr vehic of 8701, nesoi, and of 8702-8705, McPherson struts	2.5%	A
87088045	Pts & access of mtr vehic of 8701, nesoi, and of 8702-8705, suspension shock absorbers (o/than McPherson struts)	2.5%	A
87089110	Pts & access of tractors suitable for agricultural use, radiators	Free	K
87089150	Pts & access of mtr vehic of 8701, nesoi, and 8702-8705, radiators	2.5%	A
87089210	Pts & access of tractors suitable for agricultural use, mufflers & exhaust pipes	Free	K
87089250	Pts & access of mtr vehic of 8701, nesoi, and 8702-8705, mufflers & exhaust pipes	2.5%	A
87089315	Pts & access of tractors suitable for agricultural use, clutches	Free	K
87089330	Pts & access of tractors suitable for agricultural use, pts of clutches	Free	K
87089360	Pts & access of mtr vehic of 8701, nesoi, and 8702-8705, clutches	2.5%	A
87089375	Pts & access of mtr vehic of 8701, nesoi, and 8702-8705, pts of clutches	2.5%	A
87089410	Pts & access of tractors suitable for agricultural use, steering wheels, steering columns and steering boxes	Free	K
87089450	Pts & access of mtr vehic of 8701, nesoi, and 8702-8705, steering wheels, steering columns and steering boxes	2.5%	A
87089903	Pts & access of tractors suitable for agricultural use, vibration control goods containing rubber	Free	K
87089906	Pts & access of tractors suitable for agricultural use, double flanged wheel hub units w/ball bearings	Free	K
87089909	Pts & access of tractors suitable for agricultural use, airbags	Free	K
87089912	Pts & access of tractors suitable for agricultural use, half-shafts and drive shafts	Free	K
87089915	Pts & access of tractors suitable for agricultural use, pts for power trains nesoi	Free	K
87089918	Pts & access of tractors suitable for agricultural use, pts for suspension systems nesoi	Free	K
87089921	Pts & access of tractors suitable for agricultural use, pts for steering systems nesoi	Free	K
87089924	Pts & access, nesoi, of tractors suitable for agricultural use	Free	K
87089927	Pts & access of tractors (o/than road tractors or for agricultural use), vibration control goods containing rubber	Free	K
87089931	Pts & access of tractors (o/than road tractors or for agricultural use), double flanged wheel hub units w/ball bearings	Free	K
87089934	Pts & access of tractors (o/than road tractors or for agricultural use), airbags	Free	K
87089937	Pts & access of tractors (o/than road tractors or for agricultural use), half-shafts and drive shafts	Free	K
87089940	Pts & access of tractors (o/than road tractors or for agricultural use), pts for power trains nesoi	Free	K
87089943	Pts & access of tractors (o/than road tractors or for agricultural use), pts for suspension systems nesoi	Free	K

HTS 8	Description	Base Rate	Staging Category
87089946	Pts & access of tractors (o/than road tractors or for agricultural use), pts for steering systems nesoi	Free	K
87089949	Pts & access , nesoi, of tractors (o/than road tractors or suitable for agricultural use)	Free	K
87089952	Pts & access of motor vehicles of 8701, nesoi, and 8702-8705, of cast iron nesoi	Free	K
87089955	Pts & access of motor vehicles of 8701, nesoi, and 8702-8705, vibration control goods containing rubber	2 5%	A
87089958	Pts & access of motor vehicles of 8701, nesoi, and 8702-8705, double flanged wheel hub units w/ball bearings	2 5%	A
87089961	Pts & access of motor vehicles of 8701, nesoi, and 8702-8705, airbags	2 5%	A
87089964	Pts & access of motor vehicles of 8701, nesoi, and 8702-8705, half-shafts and drive shafts	2 5%	A
87089967	Pts & access of motor vehicles of 8701, nesoi, and 8702-8705, pts for power trains nesoi	2 5%	A
87089970	Pts & access of motor vehicles of 8701, nesoi, and 8702-8705, pts for suspension systems nesoi	2 5%	A
87089973	Pts & access of motor vehicles of 8701, nesoi, and 8702-8705, pts for steering systems nesoi	2 5%	A
87089980	Pts & access , nesoi, of motor vehicles of 8701, nesoi, and 8702-8705	2 5%	A
87091100	Electrical, self-propelled, works trucks, not fitted w/lift equip and tractors of type used on railway station platforms	Free	K
87091900	Non-electrical, self-propelled, works trucks, not fitted w/lift equip and tractors of type used on railway station platforms	Free	K
87099000	Parts of self-propelled works trucks, not fitted w/lift equip and tractors of the type used on railway station platforms	Free	K
87100000	Tanks & other armored fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Free	K
87111000	Motorcycles (incl mopeds) and cycles, fitted w/recip internal-combustion piston engine w/capacity n/o 50 cc	Free	K
87112000	Motorcycles (incl mopeds) and cycles, fitted w/recip internal-combustion piston engine w/capacity o/50 but n/o 250 cc	Free	K
87113000	Motorcycles (incl mopeds) and cycles, fitted w/recip internal-combustion piston engine w/capacity o/250 but n/o 500 cc	Free	K
87114030	Motorcycles (incl mopeds) and cycles, fitted w/recip internal-combustion piston engine w/capacity o/500 cc but n/o 700 cc	Free	K
87114060	Motorcycles (incl mopeds) and cycles, fitted w/recip internal-combustion piston engine w/capacity o/700 cc but n/o 800 cc	2 4%	A
87115000	Motorcycles (incl mopeds) and cycles, fitted w/recip internal-combustion piston engine w/capacity o/800 cc	2 4%	A
87119000	Motorcycles (incl mopeds) and cycles, fitted with an auxiliary motor nesoi, side-cars	Free	K
87120015	Bicycles, not motorized, w/both wheels not over 63 5 cm in diameter	11%	D
87120025	Bicycles, not motorized, w/both wheels o/63 5 cm in diam , weighing under 16 3 kg & not design for tires w/x-sect diam o/4 13cm	5 5%	A
87120035	Bicycles, not motorized, w/both wheels o/63 5 cm in diam , weighing 16 3 kg or more, and/or for use w/tires w/x-sect diam o/4 13 cm	11%	D
87120044	Bicycles, n/motor , w/front wheel diam o/55 cm but n/o 63 5 cm & rear wheel diam o/63 5 cm in diam , & wt <16 3 kg w/o acces , value $200+	5 5%	A
87120048	Bicycles, n/motor , w/front wheel w/diameter different than rear wheel diam , nesoi	11%	D
87120050	Cycles (o/than bicycles) (including delivery tricycles), not motorized	3 7%	A
87131000	Invalid carriages, not mechanically propelled	Free	K
87139000	Invalid carriages, motorized or otherwise mechanically propelled	Free	K
87141100	Pts & access for motorcycles (including mopeds), saddles & seats	Free	K
87141900	Pts & access for motorcycles (including mopeds), other than saddles and seats	Free	K
87142000	Pts & access for invalid carriages	Free	K
87149120	Pts & access for bicycles & o/cycles, frames, valued over $600 each	3 9%	A
87149130	Pts & access for bicycles & o/cycles, frames, valued at $600 or less each	3 9%	A
87149150	Pts & access for bicycles, sets of steel tubing cut to exact length for the assembly (w/other pts) into the frame & fork of one bicycle	6%	A
87149190	Pts & access for bicycles & o/cycles, forks, nesoi and pts of frames, nesoi and pts of forks	Free	K
87149210	Pts & access for bicycles & o/cycles, wheel rims	5%	A
87149250	Pts & access for bicycles & o/cycles, wheel spokes	10%	A
87149305	Pts & access for bicycles & o/cycles, aluminum alloy hubs, w/hollow axle and lever-operated quick release mechanism	Free	K
87149315	Pts & access for bicycles & o/cycles, 3-speed hubs nesoi	Free	K
87149324	Pts & access for bicycles & o/cycles, 2-speed hubs, w/internal gear changing mechanisms, nesoi	Free	K
87149328	Pts & access for bicycles & o/cycles, variable speed hubs, w/internal gear changing mechanisms, nesoi	3%	A
87149335	Pts & access for bicycles & o/cycles, non-variable speed hubs, nesoi	10%	A
87149370	Pts & access for bicycles & o/cycles, free-wheel sprocket-wheels	Free	K
87149430	Pts & access for bicycles & o/cycles, brakes (o/than hub brakes) and parts thereof	Free	K
87149490	Pts & access for bicycles & o/cycles, brakes and parts thereof, nesoi	10%	A
87149500	Pts & access for bicycles & o/cycles, saddles	8%	A
87149610	Pts & access for bicycles & o/cycles, pedals and parts thereof	8%	A
87149650	Pts & access for bicycles & o/cycles, cotterless-type crank sets and parts thereof	Free	K
87149690	Pts & access for bicycles & o/cycles, crank-gear nesoi and parts thereof	10%	A
87149910	Pts & access for bicycles & o/cycles, click twist grips and click stick levers	Free	K
87149950	Pts & access for bicycles & o/cycles, derailleurs and parts thereof	Free	K

HTS 8	Description	Base Rate	Staging Category
87149960	Pts & accs for bicycles & o/cycl , trigger & twist grip cntrls for 3-spd hubs, alum handlebar stems >$2 15 ea, & stem rotor assys & pts	Free	K
87149980	Pts & access nesoi, for bicycles and other cycles of heading 8712	10%	A
87150000	Baby carriages (including strollers) and parts thereof	4 4%	A
87161000	Trailers & semi-trailers, not mech propelled, for housing or camping	Free	K
87162000	Self-loading or self-unloading trailers and semi-trailers, not mech propelled, for agricultural purposes	Free	K
87163100	Tanker trailers and tanker semi-trailers, not mech propelled, for the transport of goods	Free	K
87163900	Trailers and semi-trailers, not mech propelled, nesoi, for the transport of goods	Free	K
87164000	Trailers and semi-trailers, not mechanically propelled, nesoi	Free	K
87168010	Farm wagons and carts, not mechanically propelled	Free	K
87168050	Vehicles, not mechanically propelled, nesoi	3 2%	A
87169010	Parts of farm wagons and carts	Free	K
87169030	Parts of vehicles, not mechanically propelled, castors (o/than castors of heading 8302)	5 7%	A
87169050	Parts of trailers and semi-trailers and vehicles, not mechanically propelled, nesoi	3 1%	A
88011000	Gliders and hang gliders	Free	K
88019000	Balloons, dirigibles and non-powered aircraft, nesoi	Free	K
88021100	Helicopters, with an unladen weight not over 2,000 kg	Free	K
88021200	Helicopters, with an unladen weight over 2,000 kg	Free	K
88022000	Airplanes and other powered aircraft, nesoi, with an unladen weight not over 2,000 kg	Free	K
88023000	Airplanes and other powered aircraft, nesoi, with an unladen weight over 2,000 kg but not over 15,000 kg	Free	K
88024000	Airplanes and other powered aircraft, nesoi, with an unladen weight over 15,000 kg	Free	K
88026030	Communication satellites	Free	K
88026090	Spacecraft, including satellites (o/than communication satellites), and suborbital and spacecraft launch vehicles	Free	K
88031000	Parts of airplanes and other aircraft, propellers and rotors and parts thereof	Free	K
88032000	Parts of airplanes and other aircraft, undercarriages and parts thereof	Free	K
88033000	Parts of airplanes and helicopters, nesoi	Free	K
88039030	Parts of communication satellites	Free	K
88039090	Parts of aircraft (o/than airplanes and helicopters), spacecraft (o/than comm satell) and suborbital and launch vehicles, nesoi	Free	K
88040000	Parachutes (including dirigible parachutes) and rotochutes, parts & access thereof	3%	A
88051000	Aircraft launching gear and parts thereof, deck-arrestors or similar gear and parts thereof	Free	K
88052100	Air combat ground flying simulators and parts thereof	Free	K
88052900	Ground flying trainers and parts thereof, other than air combat simulators	Free	K
89011000	Vessels, designed for the transport of persons, cruise ships, excursion boats and similar vessels, ferry boats of all kinds	Free	K
89012000	Vessels, designed for the transport of goods, tankers	Free	K
89013000	Vessels, designed for the transport of goods, refrigerated vessels (o/than tankers)	Free	K
89019000	Vessels, designed for the transport of goods or for the transport of both persons and goods, nesoi	Free	K
89020000	Vessels, fishing, factory ships and other vessels for processing or preserving fishery products	Free	K
89031000	Vessels, inflatable, for pleasure or sports	2 4%	A
89039100	Vessels, sailboats, with or without auxiliary motor, for pleasure or sports	1 5%	A
89039200	Vessels, motorboats (o/than outboard motorboats), for pleasure or sports	1 5%	A
89039905	Vessels, canoes, not of a type designed to be principally used with motor or sails	Free	K
89039915	Vessels, row boats, not of a type to be principally used with motors or sails	2 7%	A
89039920	Vessels, outboard motorboats, for pleasure or sports	1%	A
89039990	Vessels, yachts and other vessels for pleasure or sports, nesoi	1%	A
89040000	Vessels, tugs and pusher craft	Free	K
89051000	Vessels, dredgers	Free	K
89052000	Floating or submersible drilling or production platforms	Free	K
89059010	Floating docks	Free	K
89059050	Vessels, light-vessels, fire-floats, floating cranes, & other vessels nesoi, the navigability of which is subsidiary to their main function	Free	K
89061000	Warships	Free	K
89069000	Vessels (including lifeboats other than row boats), nesoi	Free	K
89071000	Inflatable rafts (o/than used for pleasure or sports of 8901 10)	Free	K
89079000	Floating structures nesoi (for example, rafts, other than inflatable rafts, tanks, cofferdams, landing stages, buoys and beacons)	Free	K
89080000	Vessels and other floating structures for breaking up (scrapping)	Free	K
90011000	Optical fibers, optical fiber bundles and cables, other than those of heading 8544	6 7%	A
90012000	Sheets and plates of polarizing material	3 5%	A
90013000	Contact lenses	2%	C
90014000	Spectacle lenses of glass, unmounted	2%	A
90015000	Spectacle lenses of matenals other than glass, unmounted	2%	A
90019040	Lenses nesi, unmounted	2%	A
90019050	Prisms, unmounted	2 8%	A
90019060	Mirrors, unmounted	2 8%	A
90019080	Half-tone screens designed for use in engraving or photographic processes, unmounted	1 1%	A
90019090	Optical elements nesi, unmounted	2 9%	A

HTS 8	Description	Base Rate	Staging Category
90021140	Projection lenses, mounted, and parts and accessories therefor, for cameras, projectors or photographic enlargers or reducers	2 45%	A
90021160	Mounted objective lenses for use in closed circuit television cameras, seperately imported, w/ or w/o attached elec connectors or motors	Free	K
90021190	Objective lenses and parts & access thereof, for cameras, projectors, or photographic enlargers or reducers, except projection, nesi	2 3%	A
90021900	Objective lenses, mounted, and parts and accessories therefor, other than for cameras, projectors or photographic enlargers or reducers	2 3%	A
90022040	Photographic filters, mounted, and parts and accessories therefor	2%	A
90022080	Filters, mounted, and parts and accessories therefor, for optical uses other than photographic	2 9%	A
90029020	Prisms, mounted, for optical uses	2 8%	A
90029040	Mirrors, mounted, for optical uses	2 8%	A
90029070	Half-tone screens, mounted, designed for use in engraving or photographic processes	1 1%	A
90029085	Mounted lenses, n/obj , for use in closed circuit television cameras, seperately imported, w/ or w/o attached elec connectors or motors	Free	K
90029095	Mounted optical elements, nesi, parts and accessones of mounted optical elements, nesi	3%	A
90031100	Frames and mountings, of plastics, for spectacles, goggles or the like	2 5%	A
90031900	Frames and mountings, other than of plastics, for spectacles, goggles or the like	Free	K
90039000	Parts of frames and mountings for spectacles, goggles or the like	2 5%	A
90041000	Sunglasses, corrective, protective or other	2%	A
90049000	Spectacles, goggles and the like, corrective, protective or other, other than sunglasses	2 5%	A
90051000	Binoculars	Free	K
90058040	Optical telescopes, including monoculars	8%	A
90058060	Monoculars and astronomical instruments other than binoculars and optical telescopes but not including instruments for radio-astronomy	6%	A
90059040	Parts and accessones, for binoculars, monoculars, optical telescopes, or astronomical instruments, incorp good or 9001 or 9002	The rate applicable to the article of which it is a part or accessory	A
90059080	Parts and accessones, including mountings, for binoculars, monoculars, other optical telescopes, and other astronomical instruments, nesi	The rate applicable to the article of which it is a part or accessory	A
90061000	Photographic cameras of a kind used for preparing printing plates or cylinders	Free	K
90062000	Photographic cameras of a kind used for recording documents on microfilm, microfiche or other microforms	Free	K
90063000	Photographic cameras for underwater, aerial, medical, surgical, forensic or criminological purposes, not cinematographic	Free	K
90064040	Fixed focus instant print cameras	Free	K
90064060	Instant print cameras, other than fixed focus, valued not over $10 each	6 8%	A
90064090	Instant print cameras, other than fixed focus, valued over $10 each	Free	K
90065100	Cameras with through-the-lens viewfinder, for roll film of a width not exceeding 35 mm, not cinematographic	Free	K
90065210	Fixed focus, hand held, 110 cameras	Free	K
90065230	Fixed focus, hand held cameras, other than 110 cameras, for roll film of a width less than 35 mm, not cinematographic	4%	A
90065250	Fixed focus cameras nesi, for roll film of a width less than 35 mm, not cinematographic	Free	K
90065260	Cameras, other than fixed focus, nesi, for roll film of a width less than 35 mm, valued not over $10 each, not cinematographic	6 8%	A
90065290	Cameras, other than fixed focus, nesi, for roll film of a width less than 35 mm, valued over $10 each, not cinematographic	Free	K
90065300	Cameras nesi, for roll film of a width of 35 mm, not cinematographic	Free	K
90065940	Fixed focus cameras, nesi, not cinematographic	4%	A
90065960	Cameras nesi, other than fixed focus, valued not over $10 each, not cinematographic	6 8%	A
90065990	Photographic cameras, other than fixed focus, valued over $10 each, nesi	Free	K
90066100	Photographic discharge lamp ("electronic") flashlight apparatus	Free	K
90066200	Photographic flashbulbs, flashcubes and the like	Free	K
90066900	Photographic flashlight apparatus, nesi	Free	K
90069100	Parts and accessones for photographic cameras, not cinematographic	5 8%	A
90069900	Parts and accessones for photographic flashlight apparatus and flashbulbs	3 9%	A
90071100	Cinematographic cameras for film of less than 16 mm width or for double-8 mm film	Free	K
90071940	Cinematographic cameras, for film of 16 mm or greater in width (other than for double-8 mm film), gyrostabilized	Free	K
90071980	Cinematographic cameras, for film of 16 mm or greater in width (other than for double-8 mm film), not gyrostabilized	Free	K
90072020	Cinematographic projectors for film < 16 mm, w/sound recording and reproducing systems and those for projecting only sound motion pictures	Free	K
90072040	Cinematographic projectors for film of less than 16 mm, nesoi	4 9%	A
90072060	Cinematographic projectors for film = or > 16 mm, w/sound recording & reproducing systems & those for projecting only sound motion pictures	Free	K
90072080	Cinematographic projectors for film of 16 mm or greater, nesoi	3 5%	A
90079140	Parts for cinematographic cameras	Free	K
90079180	Accessones for cinematographic cameras	3 9%	A

HTS 8	Description	Base Rate	Staging Category
90079200	Parts and accessories for cinematographic projectors	3 5%	A
90081000	Slide projectors	7%	A
90082040	Microfilm, microfiche or other microform readers, capable of producing copies	Free	K
90082080	Microfilm, microfiche or other microform readers, other than those capable of producing copies	3 5%	A
90083000	Image projectors, other than cinematographic, except slide projectors and microfilm, microfiche or other microform readers	4 6%	A
90084000	Photographic (other than cinematographic) enlargers and reducers	Free	K
90089040	Parts and accessories of image projectors, other than cinematographic	Free	K
90089080	Parts and accessories of photographic (other than cinematographic) enlargers and reducers	2 9%	A
90091100	Electrostatic photocopying apparatus, operating by reproducing the original image directly onto the copy (direct process)	Free	K
90091200	Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	3 7%	A
90092100	Photocopying apparatus, other than electrostatic, incorporating an optical system	Free	K
90092200	Photocopying apparatus, other than electrostatic, of the contact type	1 8%	A
90093000	Thermocopying apparatus	1 8%	A
90099100	Automatic document feeders for photocopying apparatus	Free	K
90099200	Paper feeders for photocopying apparatus	Free	K
90099300	Sorters for photocopying apparatus	Free	K
90099940	Parts of photocopying apparatus of subheading 9009 12, specified in additional U S note 5 to chapter 90	Free	K
90099980	Parts and accessories of photocopying apparatus, nesoi	Free	K
90101000	Apparatus & equipment for auto developing photographic film/paper in rolls or exposing developed film to rolls of photographic paper	2 4%	A
90104100	Direct write-on-wafer apparatus for projection or drawing of circuit patterns on sensitized semiconductor materials	Free	K
90104200	Step and repeat aligner apparatus for projection or drawing of circuit patterns on sensitized semiconductor materials	Free	K
90104900	Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials, nesoi	Free	K
90105010	Contact printers for photographic laboratories	Free	K
90105020	Developing tanks for photographic laboratories	Free	K
90105030	Editors and combination editor-splicers, for cinematographic film, containing an optical lens or designed to contain such a lens	3 9%	A
90105040	Photographic film viewers, titlers, splicers and editors, and combinations thereof, containing or designed to contain an optical lens, nesoi	4 5%	A
90105050	Photographic film viewers, titlers, splicers and editors, and combinations thereof, not containing or designed to contain an optical lens	Free	K
90105060	Apparatus and equipment for photographic (including cinematographic) laboratories, nesoi; negatoscopes	Free	K
90106000	Projection screens	2 6%	A
90109040	Parts and accessories of photographic film viewers, titlers, splicers, editors or any combination of the foregoing	3 4%	A
90109070	Part/accessory of apparatus of subhead 9010 41-9010 49 or of subhead 9010 50 60 projection/drawing circuit patterns on flat panel display	Free	K
90109090	Parts & accessories for apparatus & equipment for photographic (incl cinematographic) labs, nesoi; negatoscopes, & projection screens	2 9%	A
90111040	Stereoscopic microscopes, provided with a means for photographing the image	3 9%	A
90111080	Stereoscopic microscopes, other than those provided with a means for photographing the image	7 2%	A
90112040	Microscopes for microphotography, microcinematography or microprojection, provided with a means for photographing the image	3 9%	A
90112080	Microscopes for microphotography, microcinematography or microprojection, not provided with a means for photographing the image	7 2%	A
90118000	Compound optical microscopes other than stereoscopic or those for microphotography, microcinematography or microprojection	6 4%	A
90119000	Parts and accessories for compound optical microscopes, including those for microphotography, microcinematography or microprojection	5 7%	A
90121000	Microscopes other than optical microscopes; diffraction apparatus	3 5%	A
90129000	Parts and accessories for microscopes other than optical microscopes, and for diffraction apparatus	4 9%	A
90131010	Telescopic sights for rifles not designed for use with infrared light	14 9%	A
90131030	Telescopic sights for rifles designed for use with infrared light	1 4%	A
90131040	Telescopic sights for arms other than rifles; periscopes, telescopes as parts of machines, appliances, etc of chapter 90 or section XVI	5 3%	A
90132000	Lasers, other than laser diodes	3 1%	A
90138020	Hand magnifiers, magnifying glasses, loupes, thread counters and similar apparatus nesi	6 6%	A
90138040	Door viewers (door eyes)	5 8%	A
90138070	Liquid crystal and other optical flat panel displays other than for articles of heading 8528, nesoi	Free	K
90138090	Liquid crystal devices nesoi, and optical appliances and instruments, nesoi	4 5%	A
90139020	Parts and accessories of telescopic sights for rifles	16%	A
90139050	Parts and accessories of flat panel displays other than for articles of heading 8528	Free	K
90139090	Parts and accessories of liquid crystal devices nesoi, and optical appliances and instruments, nesoi	4 5%	A
90141010	Optical direction finding compasses	4%	A
90141060	Gyroscopic directing finding compasses, other than electrical	Free	K
90141070	Electrical direction finding compasses	Free	K

HTS 8	Description	Base Rate	Staging Category
90141090	Direction finding compasses, other than optical instruments, gyroscopic compasses or electrical	2.9%	A
90142020	Optical instruments and appliances (other than compasses) for aeronautical or space navigation	2.8%	A
90142040	Automatic pilots for aeronautical or space navigation	3.3%	A
90142060	Electrical instruments and appliances (other than compasses) for aeronautical or space navigation	Free	K
90142080	Nonelectrical instruments and appliances (other than compasses) for aeronautical or space navigation	Free	K
90148010	Optical navigational instruments, nesi	2.8%	A
90148020	Ships' logs and depth-sounding apparatus	3.2%	A
90148040	Electrical navigational instruments and appliances, nesi	Free	K
90148050	Nonelectrical navigational instruments and appliances, nesi	Free	K
90149010	Parts and accessories of automatic pilots for aeronautical or space navigation of subheading 9014.20.40	Free	K
90149020	Parts and accessories of nonelectrical instruments and appliances for aeronautical or space navigation of subheading 9014.20.80	Free	K
90149040	Parts and accessories of nonelectrical navigational instruments and appliances nesi of subheading 9014.80.50	Free	K
90149060	Parts and accessories of navigational instruments and appliances, nesi	Free	K
90151040	Electrical rangefinders	Free	K
90151080	Rangefinders, other than electrical	2.8%	A
90152040	Electrical theodolites and tachymeters	Free	K
90152080	Theodolites and tachymeters, other than electrical	2.8%	A
90153040	Electrical levels	Free	K
90153080	Levels, other than electrical	2.8%	A
90154040	Electrical photogrammetrical surveying instruments and appliances	Free	K
90154080	Photogrammetrical surveying instruments and appliances, other than electrical	3%	A
90158020	Optical surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, nesi	2.8%	A
90158060	Seismographs	Free	K
90158080	Surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, nesi, nonoptical	Free	K
90159000	Parts and accessories for surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances	The rate applicable to the article of which it is a part or accessory	A
90160020	Electrical balances of a sensitivity of 5 cg or better, with or without weights, and parts and accessories thereof	3.9%	A
90160040	Jewelers' balances (nonelectrical) of a sensitivity of 5 cg or better, with or without weights, and parts and accessories thereof	2.9%	A
90160060	Balances (nonelectrical) of a sensitivity of 5 cg or better, other than jewelers', balances, and parts and accessories thereof	3.3%	A
90171040	Drafting plotters, whether or not automatic	Free	K
90171080	Drafting tables and machines, whether or not automatic, nesoi	3.9%	A
90172040	Disc calculators, slide rules and other mathematical calculating instruments	3.9%	A
90172050	Pattern generation apparatus designed to produce masks and reticles from photoresist coated substrates (optical, e-beam, ion beam, etc.)	Free	K
90172070	Other drawing, marking-out or mathematical plotters, nesoi	Free	K
90172080	Other drawing, marking-out or mathematical calculating instruments, nesoi	4.6%	A
90173040	Micrometers and calipers, for use in the hand	5.8%	A
90173080	Gauges for measuring length, for use in the hand	3.9%	A
90178000	Instruments for measuring length, for use in the hand, nesi (for example, measuring rods and tapes)	5.3%	A
90179000	Parts and accessories for drawing, marking-out or mathematical calculating instruments, and for hand-held instruments for measuring length	The rate applicable to the article of which it is a part or accessory	A
90181130	Electrocardiographs	Free	K
90181160	Printed circuit assemblies for electrocardiographs	Free	K
90181190	Parts and accessories of electrocardiographs, other than printed circuit assemblies	Free	K
90181200	Ultrasonic scanning electro-diagnostic apparatus used in medical, surgical, dental or veterinary sciences	Free	K
90181300	Magnetic resonance imaging electro-diagnostic apparatus used in medical, surgical, dental or veterinary sciences	Free	K
90181400	Scintigraphic electro-diagnostic apparatus used in medical, surgical, dental or veterinary sciences	Free	K
90181940	Electro-diagnostic apparatus for functional exploratory examination, and parts and accessories thereof	Free	K
90181955	Electro-diagnostic patient monitoring systems	Free	K
90181975	Printed circuit assemblies for electro-diagnostic parameter acquisition modules	Free	K
90181995	Electro-diagnostic apparatus nesi, and parts and accessories thereof nesi	Free	K
90182000	Ultraviolet or infrared ray apparatus used in medical, surgical, dental or veterinary sciences, and parts and accessories thereof	Free	K
90183100	Syringes, with or without their needles, parts and accessories thereof	Free	K
90183200	Tubular metal needles and needles for sutures, used in medical, surgical, dental or veterinary sciences, and parts and accessories thereof	Free	K
90183900	Catheters, cannulae and the like nesi, used in medical, surgical, dental or veterinary sciences, and parts and accessories thereof	Free	K

HTS 8	*Description	Base Rate	Staging Category
90184100	Dental drill engines, whether or not combined on a single base with other dental equipment, and parts and accessories thereof	Free	K
90184940	Dental burs	Free	K
90184980	Instruments and apparatus used in dental sciences, nesi, and parts and accessories thereof	Free	K
90185000	Ophthalmic instruments and appliances nesi, and parts and accessories thereof	Free	K
90189010	Mirrors and reflectors used in medical, surgical, dental or veterinary sciences, and parts and accessories thereof	Free	K
90189020	Optical instruments and appliances nesi, used in medical, surgical, dental or veterinary sciences, and parts and accessories thereof	Free	K
90189030	Anesthetic instruments and appliances nesi, used in medical, surgical, dental or veterinary sciences, and parts and accessories thereof	Free	K
90189040	Percussion hammers, stethescopes, and parts of stethescopes used in medical, surgical, dental or veterinary sciences	Free	K
90189050	Sphygmomanometers, tensimeters and oscillometers used in medical, surgical, dental or veterinary sciences, parts and accessories thereof	Free	K
90189060	Electro-surgical instruments and appliances nesi, other than extracorporeal shock wave lithotripters and parts and accessories thereof	Free	K
90189064	Defibrillators	Free	K
90189068	Printed circuit assemblies for defibrillators	Free	K
90189075	Electro-medical instruments and appliances nesi, and parts and accessories thereof	Free	K
90189080	Instruments and appliances used in medical, surgical, dental or veterinary sciences, nesi, and parts and accessories thereof	Free	K
90191020	Mechano-therapy appliances and massage apparatus, and parts and accessories thereof	Free	K
90191040	Electrical psychological aptitude testing apparatus and parts and accessories thereof	Free	K
90191060	Psychological aptitude testing apparatus, other than electrical, and parts and accessories thereof	Free	K
90192000	Ozone, oxygen and aerosol therapy, artificial respiration or other therapeutic respiration apparatus, and parts and accessories thereof	Free	K
90200040	Underwater breathing devices designed as a complete unit to be carried on the person & not requiring attendants, parts & accessories thereof	Free	K
90200060	Breathing appliances, nesi, & gas masks, excl protective masks having neither mechanical parts/replaceable filters, parts, accessories of	2 5%	A
90200090	Parts and accessories of breathing appliances and gas masks, nesi	2 5%	A
90211000	Orthopedic or fracture appliances, and parts and accessories thereof	Free	K
90212140	Artificial teeth and parts and accessories thereof, of plastics	Free	K
90212180	Artificial teeth and parts and accessories thereof, other than of plastics	Free	K
90212940	Dental fittings and parts and accessories thereof, of plastics	Free	K
90212980	Dental fittings and parts and accessories thereof, other than of plastics	Free	K
90213100	Artificial joints and parts and accessories thereof	Free	K
90213900	Artificial parts of the body (other than artificial joints) and parts and accessories thereof, nesoi	Free	K
90214000	Hearing aids, excluding parts and accessories thereof	Free	K
90215000	Pacemakers for stimulating heart muscles, excluding parts and accessories thereof	Free	K
90219040	Parts and accessories for hearing aids and for pacemakers for stimulating heart muscles	Free	K
90219080	Appliances nesi which are worn or carried, or implanted in the body, to compensate for a defect or disability, and parts and accessories	Free	K
90221200	Computed tomography apparatus based on the use of X-rays	Free	K
90221300	Apparatus based on the use of X-rays for dental uses (other than computed tomography apparatus)	Free	K
90221400	Apparatus based on the use of X-rays for medical, surgical or veterinary uses (other than computed tomography apparatus)	Free	K
90221900	Apparatus based on the use of X-rays other than for medical, surgical, dental or veterinary use	Free	K
90222100	Apparatus based on the use of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary use	Free	K
90222940	Smoke detectors, ionization type	1%	A
90222980	Apparatus based on the use of alpha, beta or gama radiations, other than for medical, surgical, dental or veterinary use, nesi	1 4%	A
90223000	X-ray tubes	0 9%	A
90229005	Radiation generator units	0 8%	A
90229015	Radiation beam delivery units	1 4%	A
90229025	X-ray generators, high tension generators, desks, screens, examination or treatment tables, chairs and similar apparatus, nesi	0 8%	A
90229040	Parts and accessories of X-ray tubes	0 9%	A
90229060	Parts and accessories of apparatus based on the use of X-rays	0 8%	A
90229070	Parts and accessories of ionization type smoke detectors	1%	A
90229095	Parts and accessories of apparatus based on the use of alpha, beta or gamma radiations	1 4%	A
90230000	Instruments, apparatus and models, designed for demonstrational purposes, unsuitable for other uses, and parts and accessories thereof	Free	K
90241000	Machines and appliances for testing the mechanical properties of metals	1 7%	A
90248000	Machines and appliances for testing the mechanical properties of materials other than metals	1 7%	A
90249000	Parts and accessories of machines and appliances for testing the hardness, strength, compressibility, or other properties of materials	1 7%	A
90251120	Clinical thermometers, liquid-filled, for direct reading, not combined with other instruments	Free	K
90251140	Liquid-filled thermometers, for direct reading, not combined with other instruments, other than clinical thermometers	Free	K

HTS 8	Description	Base Rate	Staging Category
90251940	Pyrometers, not combined with other instruments	1 4%	A
90251980	Thermometers, for direct reading, not combined with other instruments, other than liquid-filled thermometers	1 8%	A
90258010	Electrical hydrometers & sim floating instr , hygrometers, psychometers, & any comb with or w/o thermometers, pyrometers, & barometers	1 7%	A
90258015	Nonelectrical barometers, not combined with other instruments	1%	A
90258020	Hydrometers and similar floating instruments, whether or not incorporating a thermometer, non-recording, other than electrical	2 9%	A
90258035	Hygrometers and psychrometers, non-electrical, non-recording	1 4%	A
90258040	Thermographs, barographs, hygrographs and other recording instruments, other than electrical	1%	A
90258050	Combinations of thermometers, barometers and similar temperature and atmosphere measuring and recording instruments, nonelectrical	1 6%	A
90259000	Parts & accessories of hydrometers & like floating instruments, thermometers,pyrometers,barometers,hygrometers,psychrometers & combinations	The rate applicable to the article of which it is a part or accessory	A
90261020	Electrical instruments and apparatus for measuring or checking the flow or level of liquids	Free	K
90261040	Flow meters, other than electrical, for measuring or checking the flow of liquids	Free	K
90261060	Instruments and apparatus for measuring or checking the level of liquids, other than flow meters, non-electrical	Free	K
90262040	Electrical instruments and apparatus for measuring or checking the pressure of liquids or gases	Free	K
90262080	Instruments and apparatus, other than electrical, for measuring or checking the pressure of liquids or gases	Free	K
90268020	Electrical instruments and apparatus for measuring or checking variables of liquids or gases, nesi	Free	K
90268040	Nonelectrical heat meters incorporating liquid supply meters, and anemometers	Free	K
90268060	Nonelectrical instruments and apparatus for measuring or checking variables of liquids or gases, nesi	Free	K
90269020	Parts and accessories of electrical instruments and apparatus for measuring or checking variables of liquids or gases	Free	K
90269040	Parts and accessories of nonelectrical flow meters, heat meters incorporating liquid supply meters and anemometers	Free	K
90269060	Parts and accessories of nonelectrical instruments and apparatus for measuring or checking variables of liquids or gases, nesi	Free	K
90271020	Electrical gas or smoke analysis apparatus	1 7%	A
90271040	Nonelectrical optical instruments and apparatus for gas or smoke analysis	3 5%	A
90271060	Nonelectrical gas or smoke analysis apparatus, other than optical instruments and apparatus	2 2%	A
90272050	Electrical chromatographs and electrical electrophoresis instruments	Free	K
90272080	Nonelectrical chromatographs	Free	K
90273040	Electrical spectrometers, spectrophotometers and spectrographs using optical radiations (ultraviolet, visible, infrared)	Free	K
90273080	Nonelectrical spectrometers, spectrophotometers and spectrographs using optical radiations (ultraviolet, visible, infrared)	Free	K
90274000	Exposure meters	1 2%	A
90275040	Electrical instruments and apparatus using optical radiations (ultraviolet, visible, infrared), nesi	Free	K
90275080	Nonelectrical instruments and apparatus using optical radiations (ultraviolet, visible, infrared), nesi	Free	K
90278025	Nuclear magnetic resonance instruments	Free	K
90278045	Electrical instruments and apparatus for physical or chemical analysis, measuring viscosity, checking heat, sound, light, etc , nesi	Free	K
90278080	Nonelectrical instruments and apparatus for physical or chemical analysis, measuring viscosity, checking heat, sound or light, nesi	Free	K
90279020	Microtomes	2 2%	A
90279045	Printed circuit assemblies for instruments and apparatus of subheading 9027 80	Free	K
90279054	Parts and accessories of electrical instruments and apparatus of subheading 9027 20, 9027 30, 9027 40, 9027 50 or 9027 80	Free	K
90279058	Parts and accessories of other electrical instruments and apparatus of heading 9027, nesoi	1 7%	A
90279064	Parts and accessories of nonelectrical optical instruments and apparatus of subheading 9027 20, 9027 30, 9027 40, 9027 50 or 9027 80	Free	K
90279068	Parts and accessories of nonelectrical optical instruments and apparatus of heading 9027, nesoi	3 5%	A
90279084	Parts and accessories of nonelectrical nonoptical instruments and apparatus of heading 9027 20, 9027 30, 9027 40, 9027 50 or 9027 80	Free	K
90279088	Parts and accessories of nonelectrical instruments and apparatus of heading 9027, nesoi	2 2%	A
90281000	Gas supply or production meters, including calibrating meters thereof	16 cents each + 2 5%	C
90282000	Liquid supply or production meters, including calibrating meters thereof	16 cents each + 2 5%	A
90283000	Electricity supply or production meters, including calibrating meters thereof	16 cents each + 1 5%	A
90289000	Parts and accessories for gas, liquid or electricity supply or production meters	3 2%	A
90291040	Taximeters	5 3%	A

HTS 8	Description	Base Rate	Staging Category
90291080	Revolution counters, production counters, odometers, pedometers and the like, other than taximeters	Free	K
90292020	Bicycle speedometers	6%	A
90292040	Speedometers and tachometers, other than bicycle speedometers	Free	K
90292060	Stroboscopes	16 cents each + 2 5%	A
90299020	Parts and accessories of taximeters	5 3%	A
90299040	Parts and accessories of bicycle speedometers	6%	A
90299060	Parts and accessories of stroboscopes	3 2%	A
90299080	Parts and accessories of revolution counters, production counters, odometers, pedometers and the like, of speedometers nesi and tachometers	Free	K
90301000	Instruments and apparatus for measuring or detecting ionizing radiations	1 6%	A
90302000	Cathode-ray oscilloscopes and cathode-ray oscillographs	1 7%	A
90303100	Multimeters for measuring or checking electrical voltage, current, resistance or power, without a recording device	1 7%	A
90303900	Instruments and apparatus, nesi, for measuring or checking electrical voltage, current, resistance or power, without a recording device	1 7%	A
90304000	Instruments and apparatus specially designed for telecommunications	Free	K
90308200	Instruments and apparatus for measuring or checking electrical quantities, nesoi for measuring or checking semiconductor wafers or devices	Free	K
90308300	Instruments and apparatus for measuring, checking or detecting electrical quantities or ionizing radiations, nesoi with a recording device	1 7%	A
90308900	Instruments and apparatus for measuring, checking or detecting electrical quantities or ionizing radiations, nesoi w/o a recording device	1 7%	A
90309025	Printed circuit assemblies for instruments and apparatus for measuring or detecting ionizing radiation	1 6%	A
90309045	Parts and accessories for instruments and apparatus for measuring or detecting ionizing radiation, nesi	1 6%	A
90309064	Printed circuit assemblies for instruments and apparatus for measuring or checking semiconductor wafers or devices	Free	K
90309068	Printed circuit assemblies for articles of subheadings 9030 20 to 9030 40, 9030 83 and 9030 89	1 7%	A
90309084	Parts and accessories for instruments and apparatus for measuring or checking semiconductor wafers or devices, nesoi	Free	K
90309088	Parts and accessories for articles of subheadings 9030 20 to 9030 40, 9030 83 and 9030 89, nesoi	1 7%	A
90311000	Machines for balancing mechanical parts	1 7%	A
90312000	Test benches	1 7%	A
90313000	Profile projectors	2 5%	A
90314100	Optical measuring/checking instruments/appliances for inspecting semiconductor wafers/devices or photomasks/reticle used to mfg such devices	Free	K
90314940	Optical coordinate-measuring machines, nesoi	3 5%	A
90314970	Optical instrument & appliance to inspect masks (not photomask) used to mfg semiconductor devices, to measure contamination on such devices	Free	K
90314990	Other optical measuring or checking instruments, appliances and machines, nesoi	3 5%	A
90318040	Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor devices or reticles	Free	K
90318080	Measuring and checking instruments, appliances and machines, nesoi	1 7%	A
90319020	Parts and accessories of profile projectors	2 5%	A
90319045	Bases and frames for the optical coordinate-measuring machines of subheading 9031 49 40	3 5%	A
90319054	Parts & accessories of measuring & checking optical instruments & appliances of subheading 9031 41 or 9031 49 70	Free	K
90319058	Parts & accessories of measuring & checking optical instruments & appliances, other than test benches or profile projectors, nesoi	3 5%	A
90319070	Parts and accessories of articles of subheading 9031 80 40	Free	K
90319090	Parts and accessories of measuring or checking instruments, appliances and machines, nesoi	1 7%	A
90321000	Automatic thermostats	1 7%	A
90322000	Automatic manostats	1 7%	A
90328100	Hydraulic and pneumatic automatic regulating or controlling instruments and apparatus	1 6%	A
90328920	Automatic voltage and voltage-current regulators, designed for use in a 6, 12, or 24 V system	1 1%	A
90328940	Automatic voltage and voltage-current regulators, not designed for use in a 6, 12, or 24 V system	1 7%	A
90328960	Automatic regulating or controlling instruments and apparatus, nesi	1 7%	A
90329020	Parts and accessories of automatic voltage and voltage-current regulators designed for use in a 6, 12, or 24 V system, nesi	1 1%	A
90329040	Parts and accessories of automatic voltage and voltage-current regulators, not designed for use in a 6, 12, or 24 V system, nesi	1 7%	A
90329060	Parts and accessories for automatic regulating or controlling instruments and apparatus, nesi	1 7%	A
90330000	Parts and accessories for machines, appliances, instruments or apparatus of chapter 90, nesi	4 4%	A
91011140	Wrist watches with cases of or clad with precious metal, electrically operated, with mechanical display only, with 0-1 jewel in mvmt	51 cents each + 6 25% on the case and strap, band or bracelet + 5 3% on the battery	A

HTS 8	Description	Base Rate	Staging Category
91011180	Wrist watches with cases of or clad with precious metal, electrically operated, with mechanical display only, w/more than 1 jewel in mvmt	87 cents each + 6 25% on the case and strap, band or bracelet + 5 3% on the battery	A
91011220	Straps/bands/bracelets of tex mat or base metal, whether or not gold- or silver-plated entered with wrist watches of subheading 9101 12 80	Free	K
91011240	Straps, bands or bracelets, nesi, entered with wrist watches of subheading 9101 12 80 and classifiable therewith	Free	K
91011280	Wrist watches with cases of or clad with precious metal, electrically operated, with opto-electronic display only	Free	K
91011940	Wrist watches with cases of or clad with precious metal, electrically operated, with both opto-electronic and mechanical displays, 0-1 jewel	41 cents each + 5% on case and strap, band or bracelet + 4 2% on the battery	G
91011980	Wrist watches with cases of or clad with precious metal, electrically operated, w/both opto-electronic & mechanical displays, over 1 jewel	61 cents each + 4 4% on case and strap, band or bracelet + 3 7% on the battery	A
91012110	Straps/bands/bracelets of tex mat or base metal, whether or not gold- or silver-plated entered with wrist watches of subheading 9101 21 50	3 1%	A
91012130	Straps, bands or bracelets, nesi, entered with wrist watches of subheading 9101 21 50 and classifiable therewith	3 1%	A
91012150	Wrist watches with cases of or clad with precious metal, not electrically operated, with automatic winding, with over 17 jewels in mvmt	Free	K
91012180	Wrist watches with cases of or clad with precious metal, not electrically operated, with automatic winding, w/17 jewels or less in mvmt	$1 61 each + 4 4% on the case and strap, band or bracelet	A
91012910	Wrist watches with cases of or clad with precious metal, not electrically operated, not automatic winding, with 0-1 jewel in mvmt	40 cents each + 5% on the case and strap, band or bracelet	A
91012920	Wrist watches with cases of or clad with precious metal, not electrically operated, not automatic winding, with 2-7 jewels in mvmt	61 cents each + 4 4% on the case and strap, band or bracelet	A
91012930	Wrist watches with cases of or clad with precious metal, not electrically operated, n/auto winding, 8-17 jewels, mvmt n/o $15 & n/o 15 2 mm	$2 28 each + 5% on the case and strap, band or bracelet	G
91012940	Wrist watches with cases of or clad with precious metal, not electrically operated, n/auto winding, 8-17 jewels, mvmt n/o $15 & ov 15 2 mm	$1 92 each + 5% on the case and strap, band or bracelet	G
91012950	Wrist watches with cases of or clad with precious metal, not electrically operated, not automatic winding, 8-17 jewels, movement over $15	90 cents each + 4 4% on the case and strap, band or bracelet	A
91012970	Straps/bands/bracelets of tex mat or base metal, whether or not gold- or silver-plated entered with wrist watches of subheading 9101 29 90	3 1%	A
91012980	Straps, bands or bracelets, nesi, entered with wrist watches of subheading 9101 29 90 and classifiable therewith	3 1%	A
91012990	Wrist watches with cases of or clad with precious metal, not electrically operated, not automatic winding, w/over 17 jewels in the mvmt	Free	K
91019120	Watches (excl wrist watches) with cases of or clad with precious metal, electrically operated, with opto-electronic display only	Free	K
91019140	Watches (excl wrist watches) with cases of or clad with precious metal, electrically operated, with 0-1 jewel in mvmt, n/optoelec display	Free	K
91019180	Watches (excl wrist watches) with cases of or clad with precious metal, electrically operated, over 1 jewel in mvmt, n/optoelec display	Free	K
91019920	Watches (excl wrist watches) with cases of or clad with precious metal, not electrically operated, with 0-7 jewels in the mvmt	Free	K
91019940	Watches (excl wrist watches) with cases of or clad with precious metal, not electrically operated, w/8-17 jewels in mvmt, mvmt n/o $15 ea	98 cents each + 3% on the case	G
91019960	Watches (excl wrist watches) with cases of or clad with precious metal, not electrically operated, w/8-17 jewels in mvmt, mvmt over $15 ea	Free	K

HTS 8	Description	Base Rate	Staging Category
91019980	Watches (excl wrist watches) with cases of or clad with precious metal, not electrically operated, with over 17 jewels in the mvmt	Free	K
91021110	Wrist watches nesoi, electrically operated, mechanical display only, 0-1 jewel, gold/silver-plated case, band of textile mat or base metal	44 cents each + 6% on the case + 14% on the strap, band or bracelet + 5 3% on the battery	A
91021125	Wrist watches nesoi, electrically operated, mechanical display only, 0-1 jewel, case nesoi, with band of textile material or base metal	40 cents each + 8 5% on the case + 14% on the strap, band or bracelet + 5 3% on the battery	A
91021130	Wrist watches nesoi, electrically operated, mechanical display only, 0-1 jewel, gold or silver-plated case, with band of material nesoi	44 cents each + 6% on the case + 2 8% on the strap, band or bracelet + 5 3% on the battery	A
91021145	Wrist watches nesoi, electrically operated, mechanical display only, 0-1 jewel, case nesoi, with band of material nesoi	40 cents each + 8 5% on the case + 2 8% on the strap, band or bracelet + 5 3% on the battery	G
91021150	Wrist watches nesoi, electrically operated, mechanical display only, over 1 jewel, gold/silver-plated case, band of textile or base metal	80 cents each + 6% on the case + 14% on the strap, band or bracelet + 5 3% on the battery	A
91021165	Wrist watches nesoi, electrically operated, mechanical display only, over 1 jewel, case nesoi, with band of textile material or base metal	76 cents each + 8 5% on the case + 14% on the strap, band or bracelet + 5 3% on the battery	A
91021170	Wrist watches nesoi, electrically operated, mechanical display only, over 1 jewel, gold- or silver-case, with band of material nesoi	80 cents each + 6% on the case + 2 8% on the strap, band or bracelet + 5 3% on the battery	A
91021195	Wrist watches nesoi, electrically operated, mechanical display only, over 1 jewel, case nesoi, with band of material nesoi	76 cents each + 8 5% on the case + 2 8% on the strap, band or bracelet + 5 3% on the battery	A
91021220	Straps/bands/bracelets of tex mat or base metal, whether or not gold- or silver-plated entered with wrist watches of subheading 9102 12 80	Free	K
91021240	Straps, bands or bracelets, nesi, entered with wrist watches of subheading 9102 12 80 and classifiable therewith	Free	K
91021280	Wrist watches nesoi, electrically operated, with opto-electronic display only	Free	K

HTS 8	Description	Base Rate	Staging Category
91021920	Wrist watches nesoi, electrically operated, w/both optoelectronic & mechanical displays, 0-1 jewel, band of textile material or base metal	32 cents each + 4 8% on the case + 11% on the strap, band or bracelet + 4 2% on the battery	A
91021940	Wrist watches nesoi, electrically operated, w/both optoelectronic & mechanical displays, 0-1 jewel, band of material nesoi	32 cents each + 4 8% on the case + 2 2% on the strap, band or bracelet + 4 2% on the battery	A
91021960	Wrist watches nesoi, electrically operated, w/both optoelectronic & mechanical displays, over 1 jewel, band of textile mat or base metal	57 cents each + 4 5% on the case + 10 6% on the strap, band or bracelet + 4% on the battery	A
91021980	Wrist watches nesoi, electrically operated, w/both optoelectronic & mechanical displays, over 1 jewel, band of material nesoi	57 cents each + 4 5% on the case + 2 1% on the strap, band or bracelet + 4% on the battery	A
91022110	Wrist watches nesi, automatic winding, 0-1 jewel, watch band of textile material or base metal	75 cents each + 6% on the case + 14% on the strap, band or bracelet	A
91022125	Wrist watches nesi, automatic winding, 0-1 jewel, watch band not of textile material or base metal	75 cents each + 6% on the case + 2 8% on the strap, band or bracelet	A
91022130	Wrist watches nesi, automatic winding, 2-17 jewels, watch band of textile material or base metal	$1 75 each + 4 8% on the case + 11 2% on the strap, band or bracelet	A
91022150	Wrist watches nesi, automatic winding, 2-17 jewels, watch band not of textile material or base metal	$1 75 each + 4 8% on the case + 2 2% on the strap, band or bracelet	A
91022170	Wrist watches nesi, automatic winding, over 17 jewels, watch band of textile material or base metal	$1 53 each + 4 2% on the case + 9 8% on the strap, band or bracelet	A
91022190	Wrist watches nesi, automatic winding, over 17 jewels, watch band not of textile material or base metal	$1 53 each + 4 2% on the case + 2% on the strap, band or bracelet	A
91022902	Straps/bands/bracelets of tex mat or base metal, whether or not gold- or silver-plated entered with wrist watches of subheading 9102 29 04	14%	G
91022904	Wrist watches nesoi, not electrically operated, not autowind, 0-1 jewel, entered with straps/bands/bracelet of tex mat or base metal	40 cents each + 6% on the case	G

HTS 8	Description	Base Rate	Staging Category
91022910	Wrist watches nesoi, not electrically operated, not automatic winding, 0-1 jewel, with strap/band/bracelet of material nesoi	40 cents each + 6% on the case + 2 8% on the strap, band or bracelet	A
91022915	Wrist watches nesoi, not electrically operated, not automatic winding, 2-7 jewels, with strap/band of textile material or base metal	58 cents each + 4 6% on the case + 10 6% on the strap, band or bracelet	A
91022920	Wrist watches nesoi, not electrically operated, not automatic winding, 2-7 jewels, with strap/band/bracelet of material nesoi	56 cents each + 4 4% on the case + 2% on the strap, band or bracelet	A
91022925	Wrist watches nesoi, not electrically operated, n/autowind, 8-17 jewels, mvmt n/o $15 & n/o 15 2 mm, band of textile material or base metal	$2 19 each + 4 8% on the case + 11 2% on the strap, band or bracelet	G
91022930	Wrist watches nesoi, not electrically operated, not automatic winding, 8-17 jewels, movement n/o $15 & n/o 15 2 mm, band of material nesoi	$2 19 each + 4 8% on the case + 2 2% on the strap, band or bracelet	A
91022935	Wrist watches nesoi, not electrically operated, n/autowinding, 8-17 jewel, mvmt n/o $15 & ov 15 2 mm, band of textile material or base metal	$1 61 each + 4 2% on the case + 9 8% on the strap, band or bracelet	A
91022940	Wrist watches nesoi, not electrically operated, n/autowinding, 8-17 jewel, mvmt n/o $15 & over 15 2 mm, with band of material nesoi	$1 83 each + 4 8% on the case + 2 2% on the strap, band or bracelet	G
91022945	Wrist watches nesoi, not electrically operated, not auto winding, 8-17 jewels, movement over $15 each, with band of textiles or base metal	93 cents each + 4 8% on the case + 11 2% on the strap, band or bracelet	A
91022950	Wrist watches nesoi, not electrically operated, not auto winding, 8-17 jewels, mvmt over $15 each, with band of material nesoi	93 cents each + 4 8% on the case + 2 2% on the strap, band or bracelet	A
91022955	Wrist watches nesoi, not electrically operated, not automatic winding, over 17 jewels in the mvmt, with band of textiles or base metal	$1 55 each + 4 2% on the case + 9 9% on the strap, band or bracelet	A
91022960	Wrist watches nesoi, not electrically operated, not automatic winding, over 17 jewels in the movement, with band of material nesoi	$1 75 each + 4 8% on the case + 2 2% on the strap, band or bracelet	A
91029120	Watches (excl wrist watches) nesoi, electrically operated, with opto-electronic display only	3 9% on the movement and case + 5 3% on the battery	A
91029140	Watches (excl wrist watches) nesoi, electrically operated, with 0-1 jewel in the movement	40 cents each + 6% on the case + 5 3% on the battery	G
91029180	Watches (excl wrist watches) nesoi, electrically operated, with over 1 jewel in the movement	76 cents each + 6% on the case + 5 3% on the battery	A

HTS 8	Description	Base Rate	Staging Category
91029920	Watches (excl wrist watches) nesoi, not electrically operated, with 0-7 jewels in the movement	20 cents each + 3% on the case	A
91029940	Watches (excl wrist watches) nesoi, not electrically operated, with 8-17 jewels in movement, movement valued not over $15 each	92 cents each + 3% on the case	A
91029960	Watches (excl wrist watches) nesoi, not electrically operated, with 8-17 jewels in movement, movement valued over $15 each	$1 16 each + 6% on the case	A
91029980	Watches (excl wrist watches) nesoi, not electrically operated, having over 17 jewels in the movement	$2 19 each + 6% on the case	A
91031020	Clocks with watch movements, excluding clocks of heading 9104, electrically operated, with opto-electronic display only	2 6% on the movement and case + 3 6% on the battery	A
91031040	Clocks with watch movements, excluding clocks of heading 9104, electrically operated, with 0-1 jewel in the movement	24 cents each + 4 5% on the case + 3 5% on the battery	A
91031080	Clocks with watch movements, excluding clocks of heading 9104, electrically operated, with over 1 jewel in the movement	48 cents each + 4 6% on the case + 3 5% on the battery	A
91039000	Clocks with watch movements, excluding clocks of heading 9104, not electrically operated	24 cents each + 4 6% on the case	A
91040005	Instrument panel clocks for vehicles, air/spacecraft, vessels, clock movement over 50 mm wide, opto-electronic display only, n/o $10 each	2 6% on the movement and case + 3 5% on the battery	A
91040010	Instrument panel clocks for veh , air/spacecraft, vessels, clock mvmt over 50 mm wide, electric, nt optoelectronic display, n/o $10 each	20 cents each + 4 3% on the movement and case + 3 5% on the battery	A
91040020	Instrument panel clocks for vehicles, air/spacecraft, vessels, w/clock movement over 50 mm wide, valued n/o $10 each, nonelectric	30 cents each + 6 4%	A
91040025	Instrument panel clocks for vehicles, air/spacecraft, vessels, w/clock movement ov 50 mm wide, opto-electronic display only, ov $10 each	3 9% on the movement and case + 5 3% on the battery	A
91040030	Instrument panel clocks for vehicles, air/spacecraft,vessels, w/clock mvmt ov 50 mm wide, electric, nt optoelectronic display, ov $10 each	30 cents each + 4 3% on the movement and case + 3 5% on the battery	A
91040040	Instrument panel clocks for vehicles, air/spacecraft,vessels, w/clock movement ov 50 mm wide, valued ov $10 each, non-electric	30 cents each + 4 3%	A
91040045	Instrument panel clocks for vehicles, air/spacecraft,vessels, w/watch or clock movement < 50 mm wide, opto-electronic display only	2 6% on the movement and case + 3 5% on the battery	A
91040050	Instrument panel clocks for vehicles, air/spacecraft, vessels, w/watch or clock movement < 50 mm wide, electric, not opto-electronic display	20 cents each + 4 6% on the case + 3 5% on the battery	A
91040060	Instrument panel clocks for vehicles, air/spacecraft or vessels, w/clock or watch movement < 50 mm wide, nonelectric	19 cents each + 4 5% on the case	A
91051140	Alarm clocks nesoi, electrically operated, with opto-electronic display only	3 9% on the movement and case + 5 3% on the battery	A
91051180	Alarm clocks nesoi, electrically operated, other than with opto-electronic display only	30 cents each + 6 9% on the case + 5 3% on the battery	G
91051910	Alarm clocks nesoi, not electrically operated, movement measuring not over 50 mm, not designed to operate over 47 hrs without rewinding	30 cents each + 6 9% on the case	G

HTS 8	Description	Base Rate	Staging Category
91051920	Alarm clocks nesoi, not electrically operated, movement measuring n/o 50 mm, designed to operate over 47 hrs w/o rewinding, with 0-1 jewel	60 cents each + 6 9% on the case	A
91051930	Alarm clocks nesoi, not electrically operated, movement measuring n/o 50 mm, designed to operate over 47 hrs w/o rewinding, over 1 jewel	43 cents each + 2 8 cents/jewel over 7 + 3 7% on the case	A
91051940	Alarm clocks nesoi, not electrically operated, movement measuring over 50 mm in width or diameter, valued not over $5 each	15 cents each + 6 4%	G
91051950	Alarm clocks nesoi, not electrically operated, movement measuring over 50 mm in width or diameter, valued over $5 each	23 cents each + 3 2%	A
91052140	Wall clocks nesoi, electrically operated, with opto-electronic display only	3 9% on the movement and case+ 5 3% on the battery	A
91052180	Wall clocks nesoi, electrically operated, other than with opto-electronic display only	30 cents each + 6 9% on the case + 5 3% on the battery	A
91052910	Wall clocks nesoi, not electrically operated, mvmt measuring n/o 50 mm, not designed or constr to operate over 47 hrs without rewinding	20 cents each + 4 6% on the case	A
91052920	Wall clocks nesoi, not electrically operated, mvmt measuring n/o 50 mm, 0-1 jewel, constructed/designed to operate over 47 hrs w/o rewinding	40 cents each + 4 6% on the case	A
91052930	Wall clocks nesoi, not electrically operated, mvmt measuring n/o 50 mm, ov 1 jewel, constructed/designed to operate ov 47 hrs w/o rewinding	57 cents each + 3 7 cents/jewel over 7 + 4 9% on the case	A
91052940	Wall clocks nesoi, not electrically operated, movement measuring over 50 mm in width or diameter, valued not over $5 each	15 cents each + 6 4%	G
91052950	Wall clocks nesoi, not electrically operated, movement measuring over 50 mm in width or diameter, valued over $5 each	30 cents each + 4 3%	A
91059140	Clocks nesoi, electrically operated, with opto-electronic display only	3 9% on the movement and case+ 5 3% on the battery	A
91059180	Clocks nesoi, electrically operated, other than with opto-electronic display only	30 cents each + 6 9% on the case + 5 3% on the battery	A
91059910	Standard marine chronometers nesi, having spring-detent escapements	17 cents each + 2 5% + 1 cents/jewel	A
91059920	Clocks nesoi, not electrically operated, mvmt not over 50 mm in width or diameter, not designed to operate for over 47 hrs without rewinding	Free	K
91059930	Clocks nesoi, not electrically operated, mvmt not over 50 mm in width or diameter, 0-1 jewel, designed to operate ov 47 hrs w/o rewinding	Free	K
91059940	Clocks nesoi, not electrically operated, mvmt not over 50 mm in width or diameter, over 1 jewel, designed to operate ov 47 hrs w/o rewinding	Free	K
91059950	Clocks nesoi, not electrically operated, movement measuring over 50 mm in width or diameter, valued not over $5 each	7 5 cents each + 3 2%	A
91059960	Clocks nesoi, not electrically operated, movement measuring over 50 mm in width or diameter, valued over $5 each	23 cents each + 3 2%	A
91061000	Time registers, time recorders	36 cents each + 5 6% + 2 cents/jewel	A
91062000	Parking meters	36 cents each + 5 6% + 2 cents/jewel	A
91069040	Time locks valued over $10 each	36 cents each + 5 6% + 2 cents/jewel	A
91069055	Apparatus for meas , recording or indicating time intervals, w/watch or clock mvmt , battery powered, w/opto-electronic display only	3 9% on the apparatus + 5 3% on the battery	A
91069065	Other apparatus for meas , recording or otherwise indicating time intervals, w/watch or clock mvmt , battery powered, nesi	15 cents each + 2 3% + 0 8 cents/jewel	A
91069075	Apparatus for meas , recording or indicating time intervals, w/watch or clock mvmt , AC powered, w/opto-electronic display only	3 9%	A

HTS 8	Description	Base Rate	Staging Category
91069085	Time of day recording apparatus & apparatus for measuring, detecting, recording or otherwise indicating intervals of time nesi	15 cents each + 2 3% + 0 8 cents/jewel	A
91070040	Time switches with clock or watch movements or with synchronous motor, valued not over $5 each	15 cents each + 4% + 2 5 cents/jewel	G
91070080	Time switches with clock or watch movements or with synchronous motor, valued over $5 each	45 cents each + 6 4% + 2 5 cents/jewel	A
91081140	Watch movements, complete and assembled, electrically operated, with mechanical display or device to incorporate such display, 0-1 jewel	36 cents each + 5 3% on the battery	G
91081180	Watch movements, complete and assembled, electrically operated, with mechanical display or device to incorporate such display, over 1 jewel	72 cents each + 5 3% on the battery	A
91081200	Watch movements, complete and assembled, electrically operated, with opto-electronic display only	3 1% on the movement + 4 2% on the battery	A
91081940	Watch movements, complete and assembled, electrically operated, w/both optoelectronic & mechanical displays, having 0-1 jewels	28 cents each + 4 2% on the battery	A
91081980	Watch movements, complete and assembled, electrically operated, w/both optoelectronic & mechanical displays, having over 1 jewel	53 cents each + 3 9% on the battery	A
91082040	Watch movements, complete and assembled, with automatic winding, over 17 jewels	Free	K
91082080	Watch movements, complete and assembled, with automatic winding, 17 jewels or less	Free	K
91089010	Watch movements, complete and assembled, not electrically operated or automatic winding, measuring 33 8 mm or less, none or only 1 jewel	29 cents each	A
91089020	Watch movements, complete and assembled, not electrically operated or automatic winding, measuring over 33 8 mm, none or only 1 jewel	25 cents each	A
91089030	Watch movements, complete and assembled, not electrically operated or automatic winding, measuring 33 8 mm or less, over 1 but n/o 7 jewels	57 cents each	A
91089040	Watch movements, complete and assembled, not electrically operated or automatic winding, measuring over 33 8 mm, ov 1 but not over 7 jewels	25 cents each	A
91089050	Watch movements, complete and assembled, nesoi, measuring not over 15 2 mm, over 7 but n/o 17 jewels, valued not over $15 each	$2 16 each	G
91089060	Watch movements, complete and assembled, nesoi, measuring over 15 2 mm but not over 33 8 mm, over 7 but n/o 17 jewels, valued n/o $15 each	$1 80 each	G
91089070	Watch movements, complete and assembled, nesoi, measuring 33 8 mm or less, over 7 but not over 17 jewels, valued over $15 each	90 cents each	A
91089080	Watch movements, complete and assembled, nesoi, measuring over 33 8 mm, over 7 but not over 17 jewels, valued not over $15 each	$1 44 each	G
91089085	Watch movements, complete and assembled, nesoi, measuring over 33 8 mm, over 7 but not over 17 jewels, valued over $15 each	Free	K
91089090	Watch movements, complete and assembled, not electrically operated or automatic winding, measuring 33 8 mm or less, over 17 jewels	$1 50 each	A
91089095	Watch movements, complete and assembled, not electrically operated or automatic winding, measuring over 33 8 mm, over 17 jewels	$1 72 each	A
91091110	Alarm clock movements, complete and assembled, electrically operated, with opto-electronic display only	3 9% on the movement + 5 3% on the battery	A
91091120	Alarm clock movements, complete and assembled, electrically operated, with display nesoi, measuring not over 50 mm in width or diameter	30 cents each + 5 3% on the battery	A
91091140	Alarm clock movements, complete and assembled, electrically operated, with display nesoi, measuring over 50 mm, valued not over $5 each	7 5 cents each + 3 2% on the movement + 2 6% on the battery	A
91091160	Alarm clock movements, complete and assembled, electrically operated, with display nesoi, measuring over 50 mm, valued over $5 each	22 cents each + 3 2% on the movement + 2 6% on the battery	A
91091910	Clock movements nesoi, complete and assembled, electrically operated, with opto-electronic display only	3 9% on the movement + 5 3% on the battery	A
91091920	Clock movements nesoi, complete and assembled, electrically operated, with display nesoi, measuring not over 50 mm in width or diameter	20 cents each + 3 5% on the battery	A

HTS 8	Description	Base Rate	Staging Category
91091940	Clock movements nesoi, complete and assembled, electrically operated, with display nesoi, measuring over 50 mm, valued not over $5 each	12 cents each + 5 1% on the movement + 4 2% on the battery	G
91091960	Clock movements nesoi, complete and assembled, electrically operated, with display nesoi, measuring over 50 mm, valued over $5 each	30 cents each + 4 3% on the movement + 3 5% on the battery	A
91099020	Clock movements, complete and assembled, not electrically operated, measuring not over 50 mm in width or diameter	20 cents each	A
91099040	Clock movements, complete and assembled, not electrically operated, measuring over 50 mm in width or diameter, valued not over $5 each	15 cents each + 6 4%	G
91099060	Clock movements, complete and assembled, not electrically operated, measuring over 50 mm in width or diameter, valued over $5 each	30 cents each + 4 3%	A
91101100	Complete watch movements, unassembled or partly assembled (movement sets)	The rate applicable to the complete, assembled movement	A
91101200	Incomplete watch movements, assembled	9%	A
91101900	Rough watch movements	9%	A
91109020	Complete clock movements, unassembled or partly assembled (movement sets)	The rate applicable to the complete, assembled movement	A
91109040	Incomplete clock movements consisting of 2 or more pieces or parts fastened or joined together	4 3% + 1 7 cents/jewel + 0 2 cents for each other piece or part, but if consisting in part of a plate or a set of plates the total duty shall not exceed the duty for the complete movement	A
91109060	Incomplete clock movements, nesi	4 2%	A
91111000	Watch cases of precious metal or of metal clad with precious metal	12 cents each + 4 8%	A
91112020	Watch cases of gold- or silver-plated base metal	7 cents each + 5 4%	A
91112040	Watch cases of base metal not gold- or silver-plated	3 6 cents each + 7 6%	G
91118000	Watch cases, not of precious metal, of metal clad with precious metal or of base metal	3 6 cents each + 7 6%	G
91119040	Parts of watch cases, of precious metal or of metal clad with precious metal	6 4%	A
91119050	Bezels, backs and centers, of watch cases, not of precious metal or of metal clad with precious metal	1 6 cents each + 6 8%	A
91119070	Parts of watch cases, other than bezels, backs and centers, not of precious metal or of metal clad with precious metal	6 4%	A
91122040	Clock cases and cases of a similar type for other goods of chapter 91, of metal	3 5%	A
91122080	Clock cases and cases of a similar type for other goods of chapter 91, other than cases of metal	5 5%	A
91129000	Parts of clock cases and cases of a similar type for other goods of chapter 91	5 5%	A
91131000	Watch straps, watch bands and watch bracelets, of precious metal or of metal clad with precious metal, and parts thereof	4 5%	A
91132020	Watch straps, watch bands and watch bracelets of base metal, whether or not gold- or silver-plated, valued not over $5 per dozen	11 2%	G
91132040	Watch straps, watch bands and watch bracelets of base metal, whether or not gold- or silver-plated, valued over $5 per dozen	11 2%	G
91132060	Parts of watch bracelet of base metal, whether or not gold- or silver-plated, valued not over $12 per dozen	8 8%	A
91132090	Parts of watch bracelets of base metal, whether or not gold- or silver-plated, valued over $12 per dozen	8 8%	A
91139040	Watch straps, watch bands and watch bracelets, of textile material, and parts thereof	7 2%	A
91139080	Watch straps, watch bands and watch bracelets, other than of precious metal, base metal or textile material, and parts thereof	1 8%	A
91141040	Springs, including hair-springs, for watches	7 3%	A
91141080	Springs, including hair-springs, for clocks	4 2%	A
91142000	Jewels for watches and clocks	Free	K

HTS 8	Description	Base Rate	Staging Category
91143040	Dials for watches and clocks, not exceeding 50 mm in width	0 4 cents each + 7 2%	A
91143080	Dials for watches and clocks, exceeding 50 mm in width	4 4%	A
91144020	Watch movement bottom or pillar plates or their equivalent	12 cents each	A
91144040	Any plate, or set of plates, suitable for assembling thereon a clock movement	10 cents each	A
91144060	Plates and bridges for watches, nesi	7 3%	A
91144080	Plates and bridges for clocks, nesi	4 2%	A
91149015	Assemblies and subassemblies for watch movements consisting of 2 or more pieces or parts fastened or joined inseparably together	7 2%	A
91149030	Assemblies and subassemblies for clock movements consisting of 2 or more pieces or parts fastened or joined inseparably together	6% + 2 3 cents/jewel + 0 2 cents for each other piece or part, but if consisting in part of a plate or a set of plates the total duty shall not exceed the duty for the complete movement	A
91149040	Watch parts, nesi	8 8%	A
91149050	Clock parts, nesi	4 2%	A
92011000	Upright pianos	4 7%	A
92012000	Grand pianos	4 7%	A
92019000	Keybd string musical instru , o/than w/elect sound or ampl , pianos (incl player pianos) nesoi, harpsichords & oth keybd string instr	3 5%	A
92021000	String musical instruments, o/than w/elect sound or ampl , played with a bow	3 2%	A
92029020	String musical instruments, o/than w/elect sound or ampl , guitars, valued not over $100 each (excluding the value of the case)	4 5%	A
92029040	String musical instruments, o/than w/elect sound or ampl , guitars, valued over $100 each (excluding the value of the case)	8 7%	A
92029060	String musical instruments (o/than guitars or instruments played with a bow), o/than w/elect sound or ampl	4 6%	A
92030040	Keyboard musical instruments, o/than w/elect sound or ampl , pipe organs	Free	K
92030080	Keyboard musical instruments, o/than w/elect sound or ampl , harmoniums and similar keyboard instruments with free metal reeds	2 7%	A
92041040	Piano accordions, o/than w/elect sound or ampl	Free	K
92041080	Accordions (o/than piano accordions) and similar instruments, o/than w/elect sound or ampl	2 6%	A
92042000	Mouth organs	Free	K
92051000	Wind musical instruments, o/than w/elect sound or ampl , brass-wind instruments	2 9%	A
92059020	Wind musical instruments, o/than w/elect sound or ampl , bagpipes	Free	K
92059040	Wind musical instruments, o/than w/elect sound or ampl , woodwind instruments (o/than bagpipes)	4 9%	A
92059060	Wind musical instruments (o/than brass-wind or woodwind) nesoi, o/than w/elect sound or ampl	Free	K
92060020	Percussion musical instruments, o/than w/elect sound or ampl , drums	4 8%	A
92060040	Percussion musical instruments, o/than w/elect sound or ampl , cymbals	Free	K
92060060	Percussion musical instruments, o/than w/elect sound or ampl , sets of tuned bells known as chimes, peals or carillons	Free	K
92060080	Percussion musical instruments (o/than drums, cymbals, chimes, peals or carillons) nesoi (e g , xylophones, castanets, maracas)	5 3%	A
92071000	Keyboard musical instruments (o/than accordions), the sound of which is produced, or must be amplified, electrically	5 4%	A
92079000	Musical instruments (o/than keyboard except accordions) nesoi, the sound of which is produced, or must be amplified, electrically	5%	A
92081000	Music boxes	3 2%	A
92089000	Musical instruments nesoi in chapter 92, decoy calls, whistles, and o/mouth-blown sound signaling instruments	5 3%	A
92091000	Metronomes, tuning forks and pitch pipes of all kinds	Free	K
92092000	Mechanisms for music boxes	Free	K
92093000	Strings for musical instruments	Free	K
92099140	Tuning pins for pianos	Free	K
92099180	Parts & access for pianos (o/than tuning pins and strings) nesoi	4 2%	A
92099220	Mutes, collapsible musical instru stands, & music holders for attachment to instru , all the foregoing, for stringed music instru of 9202	3 9%	A
92099240	Tuning pins for stringed musical instruments of heading 9202	10 cents/1,000 pins + 3 5%	A
92099260	Bows, parts of bows, bow hair, chin rests and other parts and accessories for stringed musical instru of 9202	Free	K
92099280	Parts & access nesoi, for stringed musical instruments of heading 9202	4 6%	A
92099340	Parts & access nesoi, for pipe organs	Free	K
92099380	Parts & access nesoi, for harmoniums and similar keyboard instruments with free metal reeds of heading 9203, nesoi	2 7%	A
92099440	Collapsible musical instrument stands, for the instruments w/elect sound or ampl of heading 9207	5 7%	A

HTS 8	Description	Base Rate	Staging Category
92099480	Parts & access nesoi, for the musical instruments w/elect sound or ampl of heading 9207 nesoi	2 7%	A
92099910	Mutes nesoi, pedals, dampers & spurs for drums, pedals & holders for cymbals, music holders nesoi, collapsible music instru stands, nesoi	5 7%	A
92099920	Parts & access nesoi, for bagpipes	Free	K
92099940	Parts & access. nesoi, for woodwind and brass-wind musical instruments	Free	K
92099960	Parts & access (o/than mechanisms) nesoi, for music boxes	Free	K
92099980	Parts & access nesoi, for musical instruments, nesoi	5 3%	A
93011100	Self-propelled artillery weapons	Free	K
93011900	Artillery weapons other than self-propelled	Free	K
93012000	Rocket launchers, flame-throwers, grenade launchers, torpedo tubes and similar projectors	Free	K
93019030	Rifles, military	4 7% on the value of the rifle + 20% on the value of the telescopic sight, if any	A
93019060	Shotguns, military	2 6%	A
93019090	Military weapons, nesoi	Free	K
93020000	Revolvers and pistols (o/than of heading 9303 or 9304)	14 cents each + 3%	A
93031000	Muzzle-loading firearms	Free	K
93032000	Shotguns (incl comb shotgun-rifles), for sport, hunting or target-shooting	2 6%	A
93033040	Rifles (o/than muzzle-loading), for sport, hunting or target-shootings, valued o/$25 but n/or $50 each	3 8% on the value of the rifle + 10% on the value of the telescopic sight, if any	A
93033080	Rifles (o/than muzzle-loading), for sport, hunting or target-shooting rifles, valued at $25 and under or o/$50 each	3 1% on the value of the rifle + 13% on the value of the telescopic sight, if any	A
93039040	Revolvers and pistols, designed to fire only blank cartridges or blank ammunition	4 2%	A
93039080	Firearms and similar devices that operate by the firing of an explosive charge, nesoi	Free	K
93040020	Rifles that eject missiles by release of compressed air or gas, or by the release of a spring mechanism or rubber held under tension	3 9%	A
93040040	Pistols & other guns (o/than rifles) that eject missiles by release of comp air or gas, a spring mechanism or rubber held under tension	Free	K
93040060	Arms (o/than those of heading 9307) nesoi	5 7%	A
93051020	Parts and accessories nesoi, for revolvers or pistols of heading 9302	4 2%	A
93051040	Parts and accessories nesoi, for revolvers or pistols designed to fire only blank cartridges or blank ammunition	4 2%	A
93051060	Parts and accessories nesoi, for muzzle-loading revolvers and pistols	Free	K
93051080	Parts and accessories nesoi, for revolvers or pistols nesoi	Free	K
93052140	Barrels for muzzle-loading shotguns of heading 9303	Free	K
93052180	Barrels for sport, hunting & target shotguns shotguns (o/than muzzle-loading shotguns)	Free	K
93052905	Parts and accessories nesoi, for muzzle-loading shotguns or rifles of heading 9303	Free	K
93052910	Stocks, for sport, hunting & target shotguns shotguns (incl comb shotgun-rifles) of heading 9303	Free	K
93052920	Parts and accessories nesoi, for sport, hunting & target shotguns (incl comb shotgun-rifles) of 9303	Free	K
93052940	Stocks, for sport, hunting & target rifles of heading 9303	3 5%	A
93052950	Parts and accessories nesoi, for sport, hunting & target rifles of heading 9303	Free	K
93059110	Parts and accessories for military rifles of heading 9301	Free	K
93059120	Parts and accessories for military shotguns of heading 9301	Free	K
93059130	Parts and accessories for military weapons (other than rifles and shotguns) of heading 9301	Free	K
93059940	Parts and accessories for articles of heading 9303 other than shotguns or rifles	Free	K
93059950	Parts and accessories for articles of subheading 9304 00 20 or 9304 00 40	3 9%	A
93059960	Parts and accessories for articles of headings 9301 to 9304, nesoi	2 9%	A
93061000	Cartridges and pts thereof, for riveting or similar tools or for captive-bolt humane killers	Free	K
93062100	Cartridges, for shotguns	Free	K
93062900	Parts of cartridges for shotguns, air gun pellets	Free	K
93063040	Cartridges nesoi and empty cartridge shells	Free	K
93063080	Parts of cartridges nesoi	Free	K
93069000	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and pts thereof, other ammunition projectiles & pts thereof	Free	K
93070000	Swords, cutlasses, bayonets, lances and similar arms, parts thereof and scabbards and sheaths therefor	2 7%	A
94011040	Seats, of a kind used for aircraft, leather upholstered	Free	K
94011080	Seats, of a kind used for aircraft (o/than leather upholstered)	Free	K
94012000	Seats, of a kind used for motor vehicles	Free	K

HTS 8	Description	Base Rate	Staging Category
94013040	Seats nesoi, swivel w/variable height adjustment & w/wooden frame (o/than of heading 9402)	Free	K
94013080	Seats nesoi, swivel w/variable height adjustment & other than w/wooden frame (o/than of heading 9402)	Free	K
94014000	Seats nesoi, convertible into beds (o/than garden seats or camping equip)	Free	K
94015000	Seats nesoi, of cane, osier, bamboo or similar materials	Free	K
94016120	Chairs nesoi, w/teak frames, upholstered	Free	K
94016140	Chairs nesoi, w/wooden frames (o/than teak), upholstered	Free	K
94016160	Seats (o/than chairs) nesoi, w/wooden frames, upholstered	Free	K
94016920	Seats nesoi, of bent-wood	Free	K
94016940	Chairs nesoi, w/teak frames, not upholstered	Free	K
94016960	Chairs nesoi, w/wooden frames (o/than teak), not upholstered	Free	K
94016980	Seats (o/than chairs) nesoi, w/wooden frames, not upholstered	Free	K
94017100	Seats nesoi, w/metal frame (o/than of heading 9402), upholstered	Free	K
94017900	Seats nesoi, w/metal frame (o/than of heading 9402), not upholstered	Free	K
94018020	Seats nesoi, of reinforced or laminated plastics (o/than of heading 9402)	Free	K
94018040	Seats nesoi, of rubber or plastics (o/than of reinforced or laminated plastics & o/than of heading 9402)	Free	K
94018060	Seats nesoi, o/than of wood, or w/metal frame or of rubber or plastics (o/than of heading 9402)	Free	K
94019010	Parts of seats nesoi, for seats of a kind used for motor vehicles	Free	K
94019015	Parts of seats nesoi, for bent-wood seats	Free	K
94019025	Parts of seats (o/than of 9402) nesoi, of cane, osier, bamboo or similar materials	Free	K
94019035	Parts of seats (o/than of 9402) nesoi, of rubber or plastics (o/than of heading 9402)	Free	K
94019040	Parts of seats (o/than of 9402) nesoi, of wood	Free	K
94019050	Parts of seats (o/than of 9402) nesoi, o/than of cane etc, rubber or plastics or of wood	Free	K
94021000	Dentists', barbers' and similar chairs and parts thereof	Free	K
94029000	Medical, surgical, dental or veterinary furniture and parts thereof	Free	K
94031000	Furniture (o/than seats) of metal nesoi, of a kind used in offices	Free	K
94032000	Furniture (o/than seats) of metal nesoi, o/than of a kind used in offices	Free	K
94033040	Furniture (o/than seats) of bentwood nesoi, of a kind used in offices	Free	K
94033080	Furniture (o/than seats) of wood (o/than bentwood) nesoi, of a kind used in offices	Free	K
94034040	Furniture (o/than seats) of bent-wood nesoi, of a kind used in the kitchen	Free	K
94034060	Furniture (o/than seats) of wood (o/than bentwood) nesoi, of a kind used in the kitchen & design for motor vehicle use	Free	K
94034090	Furniture (o/than seats) of wood (o/than bentwood) nesoi, of a kind used in the kitchen & not design for motor vehicl use	Free	K
94035040	Furniture (o/than seats) of bentwood nesoi, of a kind used in the bedroom	Free	K
94035060	Furniture (o/than seats) of wood (o/than bentwood), of a kind used in the bedroom & designed for motor vehicle use	Free	K
94035090	Furniture (o/than seats) of wood (o/than bentwood), of a kind used in the bedroom & not designed for motor vehicle use	Free	K
94036040	Furniture (o/than seats & o/than of 9402) of bentwood nesoi	Free	K
94036080	Furniture (o/than seats & o/than of 9402) of wooden (o/than bentwood) nesoi	Free	K
94037040	Furniture (o/than seats & o/than of 9402) of reinforced or laminated plastics nesoi	Free	K
94037080	Furniture (o/than seats & o/than of 9402) of plastics (o/than reinforced or laminated) nesoi	Free	K
94038030	Furniture (o/than seats) of cane, osier, bamboo or similar materials nesoi	Free	K
94038060	Furniture (o/than seats & o/than of 9402) of materials nesoi	Free	K
94039010	Parts of furniture (o/than seats), for furniture of a kind used for motor vehicles	Free	K
94039025	Parts of furniture (o/than seats), of cane, osier, bamboo or similar materials	Free	K
94039040	Parts of furniture (o/than seats or o/than of 9402), of reinforced or laminated plastics	Free	K
94039050	Parts of furniture (o/than seats or o/than of 9402), of rubber or plastics (o/than reinforced or laminated plastics)	Free	K
94039060	Parts of furniture (o/than seats or o/than of 9402), of textile material (o/than cotton)	Free	K
94039070	Parts of furniture (o/than seats or o/than of 9402), of wood	Free	K
94039080	Parts of furniture (o/than seats or o/than of 9402) nesoi	Free	K
94041000	Mattress supports	Free	K
94042100	Mattresses, of cellular rubber or plastics, whether or not covered	3%	A
94042910	Mattresses, of cotton	3%	A
94042990	Mattresses (o/than of cellular rubber or plastics or of cotton)	6%	A
94043040	Sleeping bags, containing 20% or more by weight of feathers and/or down	4.7%	A
94043080	Sleeping bags, not containing 20% or more by weight of feathers and/or down	9%	A
94049010	Pillows, cushions and similar furnishings, of cotton	5.3%	A
94049020	Pillows, cushions and similar furnishings, other than of cotton	6%	A
94049080	Arts of bedding & similar furnishings stuffed or internally fitted w/any material nesoi, of cotton, w/o embroidery/lace/braid/edging,etc	4.4%	A
94049085	Quilts, eiderdowns, comforters and similar articles, not of cotton	12.8%	A
94049095	Arts of bedding & similar furnishings stuffed or internally fitted w/any material nesoi	7.3%	A
94051040	Chandeliers and other electric ceiling or wall lighting fittings (o/than used for public spaces), of brass	3.9%	A
94051060	Chandeliers and other electric ceiling or wall lighting fixtures (o/than used for public spaces), of base metal (o/than brass)	7.6%	A
94051080	Chandeliers and other electric ceiling or wall lighting fixtures (o/than used for public spaces), not of base metal	3.9%	C

HTS 8	Description	Base Rate	Staging Category
94052040	Electric table, desk, bedside or floor-standing lamps, of brass	3 7%	A
94052060	Electric table, desk, bedside or floor-standing lamps, of base metal (o/than brass)	6%	A
94052080	Electric table, desk, bedside or floor-standing lamps, not of base metal	3 9%	A
94053000	Lighting sets of a kind used for Christmas trees	8%	A
94054040	Electric lamps and lighting fixtures nesoi, of brass	4 7%	A
94054060	Electric lamps and lighting fixtures nesoi, of base metal (o/than brass)	6%	A
94054080	Electric lamps and lighting fixtures nesoi, not of base metal	3 9%	A
94055020	Non-electrical incandescent lamps designed to be operated by propane or other gas, or by compressed air and kerosene or gasoline	2 9%	A
94055030	Non-electrical lamps and lighting fixtures nesoi, of brass	5 7%	A
94055040	Non-electrical lamps and lighting fixtures nesoi, not of brass	6%	A
94056020	Illuminated signs, illuminated name plates and the like, of brass	5 7%	A
94056040	Illuminated signs, illuminated name plates and the like, of base metal (o/than brass)	6%	A
94056060	Illuminated signs, illuminated name plates and the like, not of base metal	5 3%	A
94059110	Parts of lamps, lighting fittings, illuminated signs & the like, globes and shades, of lead crystal glass	12%	G
94059130	Parts of lamps, lighting fittings, illuminated signs & the like, globes and shades, of glass (o/than lead crystal)	12%	G
94059140	Parts of lamps, lighting fittings, illuminated signs & the like, chimneys, of glass	7 5%	A
94059160	Parts of lamps, lighting fixtures, illuminated signs & the like, of glass nesoi	4 5%	A
94059200	Parts of lamps, lighting fixtures, illuminated signs & the like, of plastics	3 7%	A
94059920	Parts of lamps, lighting fixtures, illuminated signs & the like, of brass	3 9%	A
94059940	Parts of lamps, lighting fixtures, illuminated signs & the like, not of glass, plastics or brass	6%	A
94060040	Prefabricated buildings, of wood	2 6%	D
94060080	Prefabricated buildings, not of wood	2 9%	D
95010020	Wheeled toys designed to be ridden by children, chain driven	Free	K
95010040	Wheeled toys designed to be ridden by children, not chain-driven, parts & accessories wheeled toys	Free	K
95010060	Dolls' carriages, dolls' strollers and parts & accessories thereof	Free	K
95021000	Dolls representing only human beings, whether or not dressed	Free	K
95029100	Garments and accessories, footwear and headgear, for dolls representing only human beings	Free	K
95029900	Parts & accessories (o/than garments, headgear or footwear) nesoi, for dolls representing only human beings	Free	K
95031000	Toy or reduced scale model electric trains & tracks, signals, and other accessories thereof & parts thereof	Free	K
95032000	Reduced-size scale model assembly kits (o/than of electric trains & parts & accessories thereof) and parts & accessories thereof	Free	K
95033000	Construction sets and constructional toys (o/than scale model kits) nesoi and parts and accessories thereof	Free	K
95034100	Toys representing animals or non-human creatures, stuffed and parts and accessories thereof	Free	K
95034900	Toys representing animals or non-human creatures, not stuffed and parts and accessories thereof	Free	K
95035000	Toy musical instruments and apparatus and parts and accessories thereof	Free	K
95036010	Crossword puzzle books	Free	K
95036020	Puzzles (o/than crossword puzzle books) and parts and accessories thereof	Free	K
95037000	Toys nesoi, put up in sets or outfits and parts and accessories thereof	Free	K
95038000	Toys and reduced scale models nesoi, incorporating a motor and parts and accessories thereof	Free	K
95039000	Toys and reduced scale models nesoi and parts and accessories thereof	Free	K
95041000	Video games of a kind used with a television receiver and parts and accessories thereof	Free	K
95042020	Balls, for billiards	Free	K
95042040	Chalk, for billiards	Free	K
95042060	Tables, for billiards	Free	K
95042080	Articles nesoi and parts and accessories, for billiards	Free	K
95043000	Coin- or token-operated games for arcade, table or parlor (o/than bowling alley equipment) nesoi and parts and accessories thereof	Free	K
95044000	Playing cards	Free	K
95049040	Game machines (o/than coin- or token-operated) and parts and accessories thereof	Free	K
95049060	Chess, checkers, backgammon, darts and o/table and parlor games played on boards of a special design and parts thereof, poker chips and dice	Free	K
95049090	Articles nesoi for arcade, table or parlor games & parts & access , automatic bowling alley equipment & parts and accessories thereof	Free	K
95051010	Arts for Christmas festivities, ornaments of glass	Free	K
95051015	Arts for Christmas festivities, ornaments of wood	Free	K
95051025	Arts for Christmas festivities, ornaments, not of glass or wood	Free	K
95051030	Arts for Christmas festivities, nativity scenes and figures thereof	Free	K
95051040	Arts for Christmas festivities (o/than ornaments & nativity scenes) nesoi, of plastics	Free	K
95051050	Arts for Christmas festivities (o/than ornaments & nativity scenes) nesoi, not of plastics	Free	K
95059020	Magic tricks and practical joke articles, and parts & accessories thereof nesoi	Free	K
95059040	Confetti, paper spirals or streamers, party favors, and noisemakers, and parts & accessories thereof nesoi	Free	K
95059060	Festive, carnival or other entertainment articles nesoi and parts & accessories thereof nesoi	Free	K
95061120	Skis, cross-country snow-skis	Free	K
95061140	Skis, snow-skis (o/than cross-country)	2 6%	A

HTS 8	Description	Base Rate	Staging Category
95061160	Parts and accessories (o/than poles) for snow-skis	Free	K
95061240	Bindings and parts & accessories thereof, for cross-country snow skis	Free	K
95061280	Bindings and parts & accessories thereof, for snow-skis (o/than cross-country)	2 8%	A
95061940	Cross country snow-ski equipment nesoi, and parts & accessories thereof nesoi	Free	K
95061980	Snow-ski (o/than cross country) equipment nesoi, and parts & accessories thereof nesoi	2 8%	A
95062140	Sailboards	Free	K
95062180	Parts and accessories for sailboards	Free	K
95062900	Water-skis, surf boards, and other water sport equipment (o/than sailboards) and parts & accessories thereof nesoi	Free	K
95063100	Golf clubs, complete	4 4%	C
95063200	Golf balls	Free	K
95063900	Golf equipment (o/than golf footwear) nesoi and parts & accessories thereof	4 9%	C
95064000	Articles and equipment for table-tennis and parts & accessories thereof	5 1%	A
95065120	Lawn-tennis rackets, strung	5 3%	A
95065140	Lawn-tennis rackets, not strung	3 9%	A
95065160	Parts and accessories for lawn-tennis rackets	3 1%	A
95065940	Badminton rackets and parts and accessories thereof	5 6%	A
95065980	Rackets for games (o/than for lawn-tennis or badminton) and parts & accessories thereof	4%	A
95066100	Lawn-tennis balls	Free	K
95066240	Inflatable footballs and soccer balls	Free	K
95066280	Inflatable balls (o/than footballs and soccer balls) nesoi	4 8%	A
95066920	Baseballs and softballs	Free	K
95066940	Noninflatable hollow balls nesoi, w/diameter of 19 cm or less	5 4%	A
95066960	Noninflatable balls nesoi	4 9%	A
95067020	Roller skates and parts & accessories thereof	Free	K
95067040	Ice skates w/footwear permanently attached	2 9%	A
95067060	Skates (o/than roller or ice) nesoi and parts & access thereof (incl parts and accessories for ice skates w/perm attach footwear)	Free	K
95069100	Arts and equip for general physical exercise, gymnastics or athletics and parts & accessories thereof	4 6%	A
95069905	Archery articles and equipment, and parts & accessories thereof	Free	K
95069908	Badminton nets, of cotton	2 8%	A
95069912	Badminton articles and equipment (o/than rackets and cotton nets) and parts & accessories thereof	5 6%	A
95069915	Baseball articles and equipment (o/than baseballs) and parts & accessories thereof	Free	K
95069920	Football, soccer and polo articles and equipment (o/than balls), and parts & accessories thereof	Free	K
95069925	Ice-hockey and field-hockey articles and equipment (o/than balls and skates), and parts & accessories thereof	Free	K
95069928	Lacrosse sticks	Free	K
95069930	Lawn-tennis articles and equipment (o/than balls and rackets), and parts & accessories thereof	3 1%	A
95069935	Skeet targets	Free	K
95069940	Toboggans, bobsleds and luges of a kind used in international competition	Free	K
95069945	Sleds and bobsleds (o/than bobsleds & luges for intl competition) and parts & accessories for toboggans, sleds, bobsled, luges and the like	2 8%	A
95069950	Snowshoes and parts & accessories thereof	2 6%	A
95069955	Swimming pools and wading pools and parts & accessories thereof	5 3%	A
95069960	Athletic and sports articles and equipment nesoi, and parts & accessories thereof nesoi	4%	A
95071000	Fishing rods and parts & accessories thereof	6%	A
95072040	Fish hooks, snelled	4%	A
95072080	Fish hooks, not snelled	4 8%	A
95073020	Fishing reels, valued not over $2 70 each	9 2%	A
95073040	Fishing reels, valued over $2 70 but not over $8 45 each	24 cents each	A
95073060	Fishing reels, valued over $8 45 each	3 9%	A
95073080	Parts and accessories for fishing reels	5 4%	A
95079020	Fishing line, put up and packaged for retail sale	3 7%	A
95079040	Fishing casts or leaders	5 6%	A
95079060	Fish landing nets, butterfly nets and similar nets	5%	A
95079070	Artificial baits and flies	9%	A
95079080	Line fishing tackle nesoi, decoy "birds" & similar hunting or shooting equip , and parts & access thereof	9%	A
95081000	Traveling circuses and traveling menageries, parts and accessories thereof	Free	K
95089000	Merry-go-rounds, boat-swings, shooting galleries and other fairground amusements, traveling theaters, parts and accessories thereof	Free	K
96011000	Ivory, worked and articles thereof	Free	K
96019020	Shell, worked and articles thereof	Free	K
96019040	Coral, cut but not set, and cameos, suitable for use in jewelry	2 1%	A
96019060	Bone, horn, hoof, whalebone, quill, or any combination thereof, worked and articles thereof	Free	K
96019080	Carving materials of animal parts, worked and articles thereof, nesoi	3 7%	A
96020010	Unhardened gelatin, worked and articles thereof	3%	A
96020040	Wax, molded or carved articles	1 8%	A
96020050	Vegetable, mineral or gum materials, worked and articles of these materials	2 7%	A
96031005	Wiskbrooms, wholly or pt of broom corn, n/o $0 96 each, first 61,655 doz in calendar year classif in 9603 10 05-9603 10 35	8%	A
96031015	Wiskbrooms, wholly or pt of broom corn, n/o $0 96 each, in excess of first 61,655 dz in calendar year classif in 9603 10 05-9603 10 35	5 cents each	A

HTS 8	Description	Base Rate	Staging Category
96031035	Whskbrooms, wholly or pt of broom corn, over $0 96 each	14%	G
96031040	Brooms (o/than whiskbrooms), wholly or in part broom corn, val n/o 96 cents ea, first 121478 dz in calendar yr, class in 9603 10	8%	A
96031050	Brooms (o/than whiskbrooms), wholly or in part broom corn, val n/o 96 cents ea, in excess of 121478 dz in calendar yr , class in 9603 10	32 cents each	G
96031060	Brooms (o/than whiskbrooms), wholly or in part broom corn, val ov 96 cents each	32%	G
96031090	Brooms & brushes of twigs or vegetable materials (o/than broom corn) bound together, w/ or w/o handles	10%	A
96032100	Toothbrushes, including dental-plate brushes	Free	K
96032940	Shaving brushes, hair brushes, nail brushes, eyelash and other toilet brushes (o/than tooth brushes), valued n/o 40 cents each	0 2 cents each + 7%	A
96032980	Shaving brushes, hair brushes, nail brushes, eyelash and other toilet brushes (o/than tooth brushes), valued o/40 cents each	0 3 cents each + 3 6%	A
96033020	Artists' brushes, writing brushes and similar brushes for the application of cosmetics, valued n/o 5 cents each	2 6%	A
96033040	Artists' brushes, writing brushes and similar brushes for the application of cosmetics, valued o/5 cents but n/o 10 cents each	Free	K
96033060	Artists' brushes, writing brushes and similar brushes for the application of cosmetics, valued o/10 cents each	Free	K
96034020	Paint rollers	7 5%	A
96034040	Paint, distemper, varnish or similar brushes (o/than artists' brushes), paint pads	4%	A
96035000	Brushes, constituting parts of machines, appliances or vehicles, nesoi	Free	K
96039040	Feather dusters	Free	K
96039080	Brooms & brushes nesoi, mops, hand-operated mechanical floor sweepers, squeegees and similar articles, nesoi	2 8%	A
96040000	Hand sieves and hand riddles	4 9%	A
96050000	Travel sets for personal toilet, sewing, shoe or clothes cleaning (o/than manicure and pedicure sets of 8214)	8 1%	A
96061040	Press-fasteners, snap-fasteners and press-studs and pts thereof, valued n/o 20 cents/dozen pieces or parts	3 5%	A
96061080	Press-fasteners, snap-fasteners and press-studs and pts thereof, valued o/20 cents/dozen pieces or parts	2 7%	A
96062120	Buttons, of casein, not covered with textile material	Free	K
96062140	Buttons, of acrylic resin or polyester resin, or both resins, not covered with textile material	0 3 cents/line/gross + 4 6%	A
96062160	Buttons, of plastics (o/than casein, acrylic or polyester resins), not covered with textile materials	4 7%	A
96062200	Buttons, of base metal, not covered with textile material	Free	K
96062920	Buttons, of acrylic resin or polyester resin, or both resins, covered with textile material	0 3 cents/line/gross + 4 5%	A
96062940	Buttons, of pearl or shell	0 18 cents/line/gross + 2 5%	A
96062960	Buttons, nesoi	2 9%	A
96063040	Button blanks, of casein	Free	K
96063080	Button molds & parts of buttons, button blanks (o/than casein)	6%	A
96071100	Slide fasteners, fitted with chain scoops of base metal	10%	A
96071900	Slide fasteners, not fitted with chain scoops of base metal	13%	G
96072000	Parts of slide fasteners	11 5%	G
96081000	Pens, w/ball point	0 8 cents each + 5 4%	A
96082000	Pens and markers, w/felt tip or other porous-tip	4%	A
96083100	Pens, for drawing w/India ink	0 4 cents each + 2 7%	A
96083900	Pens, fountain, stylograph and other pens, nesoi	0 4 cents each + 2 7%	A
96084040	Pencils, propelling or sliding, w/mechanical action for extending, or for extending and retracting, the lead	6 6%	A
96084080	Pencils, propelling or sliding pencils, not w/mechanical action for extending, or for extending and retracting, the lead	Free	K
96085000	Sets of pens, mechanical pencils, etc from two or more subheadings 9608 10 - 9608 40	The rate applicable to each article in the absence of this subheading	A
96086000	Refills for ball point pens, comprising the ball point and ink reservoir	0 4 cents each + 2 7%	G
96089100	Pen nibs and nib points	Free	K
96089920	Refill cartridges for pens (o/than ball point pens)	0 4 cents each + 2 7%	A
96089930	Balls for ball point pens	20 cents/thousand + 3 5%	A
96089940	Parts, of pens, mechanical pencils, etc provided for in 9608 10, 9608 31, and 9608 39 (o/than balls for ball point pens)	Free	K
96089960	Duplicating stylos, pen-holders, pencil-holders and similar holders & pts thereof, and parts of pens, mech pencils, etc of 9608 nesoi	Free	K
96091000	Pencils & crayons, with leads encased in a rigid sheath	14 cents/gross + 4 3%	A

HTS 8	Description	Base Rate	Staging Category
96092020	Pencil leads, black or colored, n/o 1 5 mm in maximum cross-sectional dimension	Free	K
96092040	Pencil leads, black or colored, o/1 5 mm in maximum cross-sectional dimension	Free	K
96099040	Tailors' chalks	Free	K
96099080	Pencils & crayons (o/than in rigid sheath), pastels, drawing charcoals and writing or drawing chalks, nesoi	Free	K
96100000	Slates and boards, with writing or drawing surfaces (whether or not framed)	3 5%	A
96110000	Date, sealing or numbering stamps and the like, designed for operating in the hand, hand-operated composing sticks and hand printing sets	2 7%	A
96121010	Ribbons, inked or otherwise prepared, less than 30 mm wide, put up in plastic/metal cart , of a kind used in typewriters, ADP or other mach	Free	K
96121090	Ribbons, inked or otherwise prepared (whether or not on spools) nesoi, for typewriters and similar uses	7 9%	A
96122000	Ink pads (whether or not inked and with or without boxes)	3 5%	A
96131000	Cigarette lighters and similar lighters, gas fueled, not refillable, for the pocket	8%	A
96132000	Cigarette lighters and similar lighters, gas fueled, refillable, for the pocket	9%	A
96138010	Cigarette lighters and similar lighters, for the table	4 8%	A
96138020	Cigarette lighters and similar lighters (other than pocket or table), electrical	3 9%	A
96138040	Cigarette lighters & similar lighters (o/than pocket or table), n/elect , of prec metal (o/than silver), precious/semiprec stones, or comb	3 6%	A
96138060	Cigarette lighters & similar lighters (o/than pocket or table), n/elect , nesoi, valued n/o $5/dozen pieces	8%	A
96138080	Cigarette lighters & similar lighters (o/than pocket or table), n/elect , nesoi, valued over $5/dozen pieces	9%	A
96139040	Parts for electrical cigarette lighters and similar lighters	3 9%	A
96139080	Parts for nonelectrical cigarette lighters and similar lighters	8%	A
96142010	Roughly shaped blocks of wood or root, for the manufacture of smoking pipes	Free	K
96142015	Smoking pipes (o/than roughly shaped blocks of wood or root for the manufacture of smoking pipes) and pipe bowls of wood or root	0 4 cents each + 3 2%	A
96142060	Smoking pipes and bowls, wholly of clay, and other smoking pipes w/bowls wholly of clay	3%	A
96142080	Smoking pipes and pipe bowls (o/than wood, root or wholly of clay)	0 3 cents each + 3 2%	A
96149040	Parts of metal, for smoking pipes & bowls, and for cigar or cigarette holders	7 2%	A
96149080	Parts (o/than of metal), for smoking pipes & bowls, and for cigar or cigarette holders	0 5 cents each + 3%	A
96151110	Combs, of hard rubber or plastics, valued n/o $4 50 per gross	14 4 cents/gross + 2%	A
96151120	Combs, of hard rubber, valued over $4 50 per gross	5 2%	A
96151130	Combs, of plastics, valued over $4 50 per gross	28 8 cents/gross + 4 6%	A
96151140	Hair slides and the like, of hard rubber or plastics, not set with imitation pearls or imitation gemstones	5 3%	A
96151150	Hair slides and the like, of hard rubber or plastics, set w/imitation pearls or imit gemstones	Free	K
96151920	Combs, not of hard rubber or plastics, valued n/o $4 50 per gross	9 7 cents/gross + 1 3%	A
96151940	Combs, not of hard rubber or plastics, valued over $4 50 per gross	28 8 cents/gross + 4 6%	A
96151960	Hair-slides and the like, not of hard rubber or plastics	11%	G
96159020	Nonthermic, nonornamental devices for curling the hair	8 1%	A
96159030	Hair pins	5 1%	A
96159040	Hair accessories and pts thereof, and pts of combs, hair slides, etc nesoi, of rubber or plastics, n/set w/imit pearls or imit gemstones	5 3%	A
96159060	Hair accessories and pts thereof, and pts of combs, hair slides, etc nesoi	11%	G
96161000	Scent sprayers and similar toilet sprayers, and mounts and heads therefor	Free	K
96162000	Powder puffs and pads for the application of cosmetics or toilet preparations	4 3%	A
96170010	Vacuum flasks and vessels, complete with cases, w/capacity n/o 1 liter	7 2%	A
96170030	Vacuum flasks and vessels, complete with cases, w/capacity o/1 liter but n/o 2 liters	6 9%	A
96170040	Vacuum flasks and vessels, complete with cases, w/capacity o/2 liters	6 9%	A
96170060	Vacuum flask and vacuum vessel parts (o/than glass liners)	7 2%	A
96180000	Tailors' dummies and other mannequins, automatons and other animated displays used for shop window dressing	4 4%	A
97011000	Paintings, drawings (o/than of 4906) and pastels, executed entirely by hand, whether or not framed	Free	K
97019000	Collages and similar decorative plaques, executed entirely by hand, whether or not framed	Free	K
97020000	Original engravings, prints and lithographs, whether or not framed	Free	K
97030000	Original sculptures and statuary, in any material	Free	K
97040000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery, and the like, used or unused, other than heading 4907	Free	K
97050000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological etc interest	Free	K
97060000	Antiques of an age exceeding one hundred years	Free	K
98010010	U S goods returned without having been advanced in value or improved in condition while abroad	Free	K

HTS 8	Description	Base Rate	Staging Category
98010020	Articles reimported without having advanced in value or improved in condition while abroad, under lease to a foreign manufacturer	Free	K
98010025	Articles reimported without having advanced in value or improved in condition while abroad, or do not conform to specifications	Free	K
98010026	Articles sold for export for personal use and reimported without having advanced in value or improved in condition while abroad by exporter	Free	K
98010030	Any aircraft engine or part reimported without having advanced or improved while abroad, after temporary substitution for engine overhauled	Free	K
98010040	Articles returned after temporary export for exhibition, examination or experimentation, for scientific or educational purposes	Free	K
98010050	Articles returned after temporary export for exhibition in connection with any circus or menagene	Free	K
98010060	Articles returned after temporary export for exhibition or use at any public exposition, fair or conference	Free	K
98010065	Art ret after temp export for rendition of geophysical or contr services, connected w/exploration, extract or dev of natural resources	Free	K
98010070	Previously exported aircraft with benefit of drawback, dutiable upon return	A duty equal to the duty upon the importation of like articles not previously exported, but in no case in excess of the sum of (a) any customs drawback proved to have been allowed upon such exportation, and (b) the duty which would have been payable on any articles used in the manufacture of production of such aircraft had	A
98010080	Previously exported articles except aircraft, dutiable upon return	A duty (in lieu of any other duty or tax) equal to the sum of any duty and internalrevenue tax imposed upon the importation of like articles not previously exported, but in no case in excess of the sum of (a) any customs drawback proved to have been allowed upon such exportation of the article, and (b) any internal-revenue tax	A
98010085	Professional books, implements, instruments & tools of trade, occupation or employment returned US by person after use temporarily abroad	Free	K
98010090	U S domestic animals and offspring returned from straying across the border or returned from pasture abroad within 8 months	Free	K
98020020	Photographic films and dry plates manufactured in U S (except commercial motion-picture film) and exposed abroad, whether developed or not	Free	K
98020040	Articles returned to the U S after having been exported for repairs or alterations, made pursuant to a warranty	A duty upon the value of the repairs or alterations (See U S Note 3 of this subchapter)	A

HTS 8	Description	Base Rate	Staging Category
98020050	Articles returned to the U S after having been exported for repairs or alterations, nesi	A duty upon the value of the repairs or alterations (See U S Note 3 of this subchapter)	A
98020060	U S articles of specific metals exported for further processing and returned for further processing	A duty upon the value of such processing outside the United States (see U S note 3 of this subchapter)	R
98020080	U S articles assembled abroad, which have not lost their physical identity or have not advanced in value or improved in condition abroad	A duty upon the full value of the imported article, less the cost or value of such products of the United States (see U S note 4 of this subchapter)	A
98030050	Substantial containers and holders, either U S or foreign prev imported and dutied, specified instruments of international traffic, etc	Free	K
98040005	books, libraries, usual furniture & household effects, used 1 year+, and n/for other person, or for sale	Free	K
98040010	For person arriving in the U S professional books, implements, instruments & tools of trade/occupation/employ , previously taken abroad	Free	K
98040015	For person emigrating to the U S professional books, implements, instruments & tools of trade/occupation/employ , he owned & used abroad	Free	K
98040020	For person arriving in the U S , not returning resident certain wearing apparel, personal adornment art , toilet art & personal effects	Free	K
98040025	For person arriving in the U S , not returning resident up to 50 cigars, 200 cigarettes, or 2 kg smoking tobacco & n/ov 1 liter of alcohol	Free	K
98040030	For person arriving in the U S , not returning resident n/over $100 of articles (n/alcohol bev or cigarettes, n/over 100 cigars) for gift	Free	K
98040035	For person arriving in the U S , not returning resident automobiles & other means of transport, import connected w/arrival, for personal us	Free	K
98040040	For person arriving in the U S , not returning resident n/over $200 of articles (w/n/over 4 liters alcohol bev) for a person in transit	Free	K
98040045	For person arriving in the U S , returning resident, etc all personal and household effects taken abroad by him or for his account	Free	K
98040050	For person arriving in the U S , returning resident, etc articles of metal (incl medals, etc), bestowed by foreign countries or citizens	Free	K
98040055	For person arriving in the U S , returning resident, etc game animals, birds & fish killed abroad by him & not for noncommercial purposes	Free	K
98040060	For person arriving in the U S , returning resident, etc automobiles rented by U S resident while abroad and imported for personal use	Free, for such temporary periods as the Secretary of the Treasury by regulation may prescribe	A
98040065	For person arriving in the U S , returning resident, etc acquired abroad, accompanying n/over $400 value, etc (limit on tobacco & alcoho	Free	K
98040070	For person arriving in the U S , returning resident, etc acquired abroad n/over $1,200 value, etc (limit on tobacco & alcohol) insular	Free	K
98040072	For person arriving in the U S , returning resident, etc acquired abroad n/over $600 value, etc (limit on tobacco & alcohol) beneficiar	Free	K
98040075	For person arriving in the U S , returning resident, etc article imported to replace like art previously exempted under 9804 00 70, etc	Free	K
98040080	Articles (limits on tobacco & alcohol), for personal use of person leaving a vessel, etc engaged in int'l traffic, on which employed, etc	Free	K
98040085	Personal & household effects, not stock in trade, part of estate of a citizen of the United States who died abroad	Free	K
98050050	Personal & household effects (limit on alcohol & tobacco) of person in U S service returning at end of assignment to extended duty , etc	Free	K
98060005	Baggage and effects of the following aliens (on req of Dept of State) ambassadors, ministers and other rep , etc & their families etc	Free	K
98060010	Baggage and effects of the following aliens (on req of Dept of State) diplomatic couriers of foreign governments	Free	K
98060015	Baggage and effects of the following aliens (on req of Dept of State) rep etc of foreign govt in or to public int'l organizations, etc	Free	K

HTS 8	Description	Base Rate	Staging Category
98060020	Baggage and effects of the following aliens (on req of Dept of State) persons on duty in the U S as members of foreign armed forces, etc	Free	K
98060025	Baggage and effects of the following aliens (on req of Dept of State) persons designated by the State Dept as foreign high officials, et	Free	K
98060030	Baggage and effects of the following aliens (on req of Dept of State) persons designated by statute or treaty ratified by the U S Senate	Free	K
98060035	On req of Dept of State personal effects and equip of groups of foreign residents arriving on goodwill visits of short duration, etc	Free	K
98060040	Art for the personal or family use of the following aliens on duty in U S (on req of Dept of State) ambassadors, etc of embassies, etc	Free	K
98060045	Art for the personal or family use of the following aliens on duty in U S (on req of Dept of State) members of foreign armed forces	Free	K
98060050	Art for the personal or family use of the following aliens on duty in U S (on req of Dept of State) other rep & employ of foreign gov	Free	K
98060055	Art for the personal or family use of the following aliens on duty in U S (on req of Dept of State) persons designated by statute, etc	Free	K
98070040	Art, of metal (incl medals, trophies & prizes), for bestowal on persons in U S, as honorary dist, by foreign countries or their citizens	Free	K
98070050	Upon req of the Dept of State, articles from citizens of foreign countries for presentation to the Pres or Vice Pres of the U S	Free	K
98080010	Engravings, etchings, photographic prints or exposed films, video tapes, and govt publications on micromedia, all for U S govt agency use	Free	K
98080020	Sound recordings and recorded video tapes for State Department use under the U S I E E Act of 1948	Free	K
98080030	Materials certified to the Commissioner of Customs by authorized military procuring agencies to be emergency war material purchased abroad	Free	K
98080040	Materials certified to the Commissioner of Customs by GSA to be strategic and critical for stockpiles	Free	K
98080050	Material certified to the Comm. of Customs by the Nuclear Regulatory Comm or the Dept of Energy to be necessary for defense and security	Free	K
98080060	Plants, seeds and all other material for planting for use of the Department of Agriculture or United States Botanic Garden	Free	K
98080070	Materials certified to the Comm of Customs by the Commodity Credit Corp to be materials acquired by barter or exchange of agn products	Free	K
98080080	Materials certified by NASA to the Comm of Customs to be imported to be launched into space by NASA, spare parts and support equipment	Free	K
98090010	Public documents, incl microfiche etc (incl motion pictures & other films, video tapes & audio tapes) issued by a foreign government, et	Free	K
98090020	For foreign govt on a recip basis & for public intl org (on req of Dept of State) office supplies & other art for the official use	Free	K
98090030	For foreign govt on a recip basis & for public intl org articles for the official use of members foreign armed forces on duty in the U S	Free	K
98090040	On req of Dept of State, property of a foreign govt or public intl org used in noncommercial functions, exhibitions, etc	Free	K
98090050	On req of Dept of State, property of a foreign govt or public intl org prosthetic appliances furnished by foreign govt to armed forces	Free	K
98090060	On req of Dept of State, property of a foreign govt or public intl org headstones furnished by foreign govt for graves of its war vet	Free	K
98090070	On req of Dept of State, property of a foreign govt or public intl org gifts to the various govt or public institutions in U S	Free	K
98090080	On req of Dept of State, property of a foreign govt or public intl org printed matter, not containing advertising, for free distrib	Free	K
98100005	Drawings, engravings, etchings and similar articles bound or unbound, and exposed photographic films for use of religious institutions	Free	K
98100010	Painted, colored or stained glass windows and parts valued over $161 per square meter, by a professional artist, for religious institutions	Free	K
98100015	Regalia for the use of religious institutions	Free	K
98100020	Handwoven fabrics, to be used by religious institutions in making religious vestments for its own use or sale	Free	K
98100025	Altars, pulpits, communion tables, fonts, mosaics, shrines and similar articles for use of religious institutions	Free	K
98100030	Drawings and plans, reproductions, engravings, globes, sound recordings and similar articles for use of public institutions	Free	K
98100035	Symbols, arithmetical materials, printed matter, shapes, figures, models and other classroom materials for the instruction of children	Free	K
98100040	Sculptures and statuary for use of any public or nonprofit institutions for educational, scientific, philosophical or fine arts purposes	Free	K
98100045	Regalia for use of any public or nonprofit institution for educational, scientific, literary, philosophical or fine arts purposes	Free	K
98100050	Any textile machine or machinery, or part thereof, solely for the instruction of students in any public or nonprofit institutions	Free	K
98100055	Patterns and models exclusively for exhibition or educational use at any public or nonprofit institution	Free	K
98100060	Instruments and apparatus, not manufactured in the U S, to be used in nonprofit institutions for educational or scientific purposes	Free	K
98100065	Repair components for instruments or apparatus admitted under heading 98100060	Free	K
98100067	Tools specially designed for maintenance, etc of instruments and apparatus of subheading 9810 00 60	Free	K
98100070	Wild animals (including birds and fish) imported for use or sale for use in any scientific public collection for exhibition	Free	K
98100075	Lifeboats and life-saving apparatus for lifesaving institutions	Free	K
98100080	Radiation apparatus (including parts or accessories) for nonprofit institutions for educational, scientific or therapeutic purposes	Free	K
98100085	Cellulosic plastics materials for use in artificial kidney machine by a hospital or by a patient pursuant to prescription of a physician	Free	K

HTS 8	Description	Base Rate	Staging Category
98100090	Prayer shawls, bags for the keeping of prayer shawls, and headwear of a kind used for public or private religious observances	Free	K
98100095	Scrolls or tablets of wood or paper, commonly known as Gohonzon, imported for use in public or private religious observances	Free	K
98110020	Alcoholic bev samples (each containing <or=n 300 ml if a malt be , <or= 150 ml if wine & <or= 100 ml if other) for use in soliciting orders	Free	K
98110040	Samples of tobacco products, etc (limited to 3 cigars, cigarettes, cig tubes or papers, 3 5 gm tobacco or snuff), for soliciting orders	Free	K
98110060	Any sample (except 9811 00 20 or 9811 00 40), valued n/over $1 each, or marked, torn, or otherwise unsuitable for sale, for soliciting order	Free	K
98120020	Articles imported by certain organizations, only for exhibition to encourage agriculture, arts, education or science	Free, under bond, as prescribed in U S Note 2 to this subchapter	S
98120040	Articles imported by any institution, society or state, or for a municipal corporation, for the purpose of erecting a public monument	Free, under bond, as prescribed in U S Note 2 to this subchapter	S
98130005	Articles to be repaired, altered or processed (including processes which result in articles manufactured or produced in the United States)	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98130010	Models of women's wearing apparel imported by manufacturers for use solely as models in their own establishments	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98130015	Art imp by illustrators and photographers for use as models in their establishments, in illustrating of catalogues or advertising matters	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98130020	Samples solely for use in taking orders for merchandise	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98130025	Articles for examination w/view to reproduction, or for such examination and reproduction, and motion-picture advertising films	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98130030	Articles intended for testing, experimental or review purposes, incl spec , photos and similar articles for use in experiments or for stud	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98130035	Automobiles, and other vehicles and craft, and the usual equip , all temporarily imported by nonresidents for races or other specific contes	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98130040	Locomotives and other railroad equipment temporarily imported for use in clearing obstructions, fighting fire, making emergency repairs, etc	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98130045	Containers for compressed gases, & containers, etc for use for covering or holding merchandise during transportation and suitable for reuse	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98130050	Professional equip , tools of trade, & repair components for such and camping equipment, imported by nonresidents sojourning temp in U S	Free, under bond, as prescribed in U S Note 1 to this subchapter	S

HTS 8	Description	Base Rate	Staging Category
98130055	Articles of special design for temporary use exclusively in connection with the manufacture or production of articles for export	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98130060	Animals and poultry brought into the U S for the purpose of breeding, exhibition or competition for prizes, and the usual equipment therefo	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98130070	Art, engravings, photos & philo /scien appar imported by artist, lecturer or scientist for exhib or promotion of art, science & industry	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98130075	Automobiles, chassis, bodies, cutaway portions of such, and parts for such, finished, unfinished or cutaway, intended for show purposes	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98140050	Tea, tea waste, and tea siftings and sweepings, for manufacturing of chemical products	Free, under bond, as prescribed in U S Note 1 to this subchapter	S
98150020	Products of American fisheries which have not been landed in a foreign country, or landed solely for transshipment	Free	K
98150040	Fish (except cod, cusk, haddock, hake, mackerel, pollock and swordfish) landed abroad only for evisceration and/or chilling or freezing	Free	K
98150060	Products of American fisheries, prepared or preserved by American fishery on treaty coasts of Labrador, Magdalen Isles or Newfoundland	Free	K
98160020	Articles for personal or household use, or as gifts, valued not over $1,000, accompanying a person, arriving in the U S	3 percent of the fair retail value	A
98160040	Articles for personal or household use, or as gifts, valued not over $1,000, accompanying a person arriving from an insular possessions	1 5 percent of the fair retail value	A
98170020	Monofilament gill nets or sections or parts of nets to be used for fish sampling	Free	K
98170030	Nets (incl section or parts) to be used in taking wild birds under license issued by an appropnate Federal or State government authority	Free	K
98170040	Visual or auditory material of educational, scientific or cultural character (except toy models) per U S note 1(a) of subchapter XVII	Free	K
98170042	Holograms, microfilm, microfiche, etc , the foregoing if defined as visual or auditory materials	Free	K
98170044	Motion picture films if defined as visual or auditory materials	Free	K
98170046	Sound, sound+visual, and magnetic recordings, video discs, tapes, etc , the foregoing if defined as visual or auditory materials	Free	K
98170048	Various specific articles and kits used generally as aids to learning or instruction, if defined as visual or auditory materials	Free	K
98170050	Machinery, equipment and implements to be used for agricultural or horticultural purposes	Free	K
98170060	Parts to be used in articles provided for in headings 8432, 8433, 8434, and 8436	Free	K
98170070	Animals, game, imported to be liberated in the United States for stocking purposes	Free	K
98170080	Articles of copper to be used in remanufacture by melting, or by shredding, shearing, etc rendering suitable only for recovery of metal	Free	K
98170090	Specified unwrought metal and forms or articles of metal for remanufacture or for recovery of the metal content	Free	K
98170092	Books, music and pamphlets, in raised print, used exclusively by or for the blind	Free	K
98170094	Braille tablets, cubanthms, and special apparatus, machines, presses, and types for use by or benefit exclusively of the blind	Free	K
98170096	Other articles specially designed or adapted for the use or benefit of the blind or other physically or mentally handicapped persons	Free	K
98170098	Articles specially designed or adapted for the use or benefit of the blind or other physically or mentally handicapped persons, nesi	Free	K
98172901	Photographic color couplers & cyclic organic chemical products, having an aromatic or mod aromatic structure, used in the mfg of such	Free	K
98172902	Methanol (Methyl alcohol) produced from natural gas aboard a vessel on the high seas or in foreign waters	Free	K
98175701	Certain needle-craft display models, primarily hand stitched, of completed mass-produced kits (of certain specified headings)	Free	K
98176000	Articles not sale/distribution to the public personal effect/equipment of foreign participant or official of international athletic events	Free	K
98176101	Articles of ski racing apparel which, are specially designed to protect against injuries from the sport of ski racing	5 5%	A
98176401	Footwear, not heading 9021, for support/hold foot after illness, injury or operation, provided certain conditions are met	Free	K

HTS 8	Description	Base Rate	Staging Category
98178201	Certain mounted tool and drill bit blanks of polycrystalline diamond & mounted tool blanks of polycrystalline diamond (of certain headings)	Free	K
98178401	Certain wheelbuilding, wheel-trueing, rimpunching, tire fitting and similar machines, for use in the manufacture of wheels for bicycles	Free	K
98178501	Prototypes to be used exclusively for development, testing, product evaluation, or quality control purposes	Free	K
98180001	Any equipment or part purchased for, or repair parts used, or expense of repairs made to, a LASH (Lighter Aboard Ship) barge	Free	K
98180003	Spare repair parts or materials which the owner or master of a vessel certifies are intended for use aboard a cargo vessel, etc	Free	K
98180005	Spare parts necessarily installed before first entry into the U S , upon first entry into the U S of each such spare part, etc	The rate applicable in the absence of this subheading on the cost of such parts	A
98180007	Other equipment or parts, upon first arrival in any port of the U S of any vessel described in U S note 1 to subch XVIII of chap 98	50 percent of the cost of such goods or repairs	A

TAB 2

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112TH CONGRESS
1ST SESSION

H. R. _____

To implement the United States–Korea Free Trade Agreement.

IN THE HOUSE OF REPRESENTATIVES

M__. _____ (by request) introduced the following bill; which was referred to the Committee on _____

A BILL

To implement the United States–Korea Free Trade Agreement.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

(a) SHORT TITLE.—This Act may be cited as the "United States–Korea Free Trade Agreement Implementation Act".

(b) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

Sec. 1. Short title.
Sec. 2. Purposes.
Sec. 3. Definitions.

TITLE I—APPROVAL OF, AND GENERAL PROVISIONS RELATING TO, THE AGREEMENT

Sec. 101. Approval and entry into force of the Agreement.
Sec. 102. Relationship of the Agreement to United States and State law.
Sec. 103. Implementing actions in anticipation of entry into force and initial regulations.
Sec. 104. Consultation and layover provisions for, and effective date of, proclaimed actions.
Sec. 105. Administration of dispute settlement proceedings.
Sec. 106. Arbitration of claims.
Sec. 107. Effective dates; effect of termination.

TITLE II—CUSTOMS PROVISIONS

Sec. 201. Tariff modifications.
Sec. 202. Rules of origin.
Sec. 203. Customs user fees.
Sec. 204. Disclosure of incorrect information; false certifications of origin; denial of preferential tariff treatment.
Sec. 205. Reliquidation of entries.
Sec. 206. Recordkeeping requirements.
Sec. 207. Enforcement relating to trade in textile or apparel goods.
Sec. 208. Regulations.

TITLE III—RELIEF FROM IMPORTS

Sec. 301. Definitions.

Subtitle A—Relief From Imports Benefitting From the Agreement

Sec. 311. Commencing of action for relief.
Sec. 312. Commission action on petition.
Sec. 313. Provision of relief.
Sec. 314. Termination of relief authority.
Sec. 315. Compensation authority.
Sec. 316. Confidential business information.

Subtitle B—Motor Vehicle Safeguard Measures

Sec. 321. Motor vehicle safeguard measures.

Subtitle C—Textile and Apparel Safeguard Measures

Sec. 331. Commencement of action for relief.
Sec. 332. Determination and provision of relief.
Sec. 333. Period of relief.
Sec. 334. Articles exempt from relief.
Sec. 335. Rate after termination of import relief.
Sec. 336. Termination of relief authority.
Sec. 337. Compensation authority.
Sec. 338. Confidential business information.

Subtitle D—Cases Under Title II of the Trade Act of 1974

Sec. 341. Findings and action on Korean articles.

TITLE IV—PROCUREMENT

Sec. 401. Eligible products.

TITLE V—OFFSETS

Sec. 501. Increase in penalty on paid preparers who fail to comply with earned income tax credit due diligence requirements.
Sec. 502. Requirement for prisons located in the United States to provide information for tax administration.
Sec. 503. Rate for merchandise processing fees.
Sec. 504. Extension of customs user fees.
Sec. 505. Time for payment of corporate estimated taxes.

SEC. 2. PURPOSES.

The purposes of this Act are—

(1) to approve and implement the free trade agreement between the United States and Korea entered into under the authority of section 2103(b) of the Bipartisan Trade Promotion Authority Act of 2002 (19 U.S.C. 3803(b));

(2) to secure the benefits of the agreement entered into pursuant to an exchange of letters between the United States and the Government of Korea on February 10, 2011;

(3) to strengthen and develop economic relations between the United States and Korea for their mutual benefit;

(4) to establish free trade between the United States and Korea through the reduction and elimination of barriers to trade in goods and services and to investment; and

(5) to lay the foundation for further cooperation to expand and enhance the benefits of the Agreement.

SEC. 3. DEFINITIONS.

In this Act:

(1) AGREEMENT.—The term "Agreement" means the United States–Korea Free Trade Agreement approved by Congress under section 101(a)(1).

(2) COMMISSION.—The term "Commission" means the United States International Trade Commission.

(3) HTS.—The term "HTS" means the Harmonized Tariff Schedule of the United States.

(4) KOREA.—The term "Korea" means the Republic of Korea.

(5) TEXTILE OR APPAREL GOOD.—The term "textile or apparel good" means a good listed in the Annex to the Agreement on Textiles and Clothing referred to in section 101(d)(4) of the Uruguay Round Agreements Act (19 U.S.C. 3511(d)(4)).

TITLE I—APPROVAL OF, AND GENERAL PROVISIONS RELATING TO, THE AGREEMENT

SEC. 101. APPROVAL AND ENTRY INTO FORCE OF THE AGREEMENT.

(a) APPROVAL OF AGREEMENT AND STATEMENT OF ADMINISTRATIVE ACTION.—Pursuant to section 2105 of the Bipartisan Trade Promotion Authority Act of 2002

(19 U.S.C. 3805) and section 151 of the Trade Act of 1974 (19 U.S.C. 2191), Congress approves—

(1) the United States–Korea Free Trade Agreement entered into on June 30, 2007, with the Government of Korea, and submitted to Congress on [_____, 2011]; and

(2) the statement of administrative action proposed to implement the Agreement that was submitted to Congress on [_____, 2011].

(b) CONDITIONS FOR ENTRY INTO FORCE OF THE AGREEMENT.—At such time as the President determines that Korea has taken measures necessary to comply with those provisions of the Agreement that are to take effect on the date on which the Agreement enters into force, the President is authorized to exchange notes with the Government of Korea providing for the entry into force, on or after January 1, 2012, of the Agreement with respect to the United States.

SEC. 102. RELATIONSHIP OF THE AGREEMENT TO UNITED STATES AND STATE LAW.

(a) RELATIONSHIP OF AGREEMENT TO UNITED STATES LAW.—

(1) UNITED STATES LAW TO PREVAIL IN CONFLICT.—No provision of the Agreement, nor the application of any such provision to any person or cir-

cumstance, which is inconsistent with any law of the United States shall have effect.

(2) CONSTRUCTION.—Nothing in this Act shall be construed—

(A) to amend or modify any law of the United States, or

(B) to limit any authority conferred under any law of the United States,

unless specifically provided for in this Act.

(b) RELATIONSHIP OF AGREEMENT TO STATE LAW.—

(1) LEGAL CHALLENGE.—No State law, or the application thereof, may be declared invalid as to any person or circumstance on the ground that the provision or application is inconsistent with the Agreement, except in an action brought by the United States for the purpose of declaring such law or application invalid.

(2) DEFINITION OF STATE LAW.—For purposes of this subsection, the term "State law" includes—

(A) any law of a political subdivision of a State; and

(B) any State law regulating or taxing the business of insurance.

(c) EFFECT OF AGREEMENT WITH RESPECT TO PRIVATE REMEDIES.—No person other than the United States—

(1) shall have any cause of action or defense under the Agreement or by virtue of congressional approval thereof; or

(2) may challenge, in any action brought under any provision of law, any action or inaction by any department, agency, or other instrumentality of the United States, any State, or any political subdivision of a State, on the ground that such action or inaction is inconsistent with the Agreement.

SEC. 103. IMPLEMENTING ACTIONS IN ANTICIPATION OF ENTRY INTO FORCE AND INITIAL REGULATIONS.

(a) IMPLEMENTING ACTIONS.—

(1) PROCLAMATION AUTHORITY.—After the date of the enactment of this Act—

(A) the President may proclaim such actions, and

(B) other appropriate officers of the United States Government may issue such regulations,

as may be necessary to ensure that any provision of this Act, or amendment made by this Act, that takes

effect on the date on which the Agreement enters into force is appropriately implemented on such date, but no such proclamation or regulation may have an effective date earlier than the date on which the Agreement enters into force.

(2) EFFECTIVE DATE OF CERTAIN PROCLAIMED ACTIONS.—Any action proclaimed by the President under the authority of this Act that is not subject to the consultation and layover provisions under section 104 may not take effect before the 15th day after the date on which the text of the proclamation is published in the Federal Register.

(3) WAIVER OF 15-DAY RESTRICTION.—The 15-day restriction contained in paragraph (2) on the taking effect of proclaimed actions is waived to the extent that the application of such restriction would prevent the taking effect on the date on which the Agreement enters into force of any action proclaimed under this section.

(b) INITIAL REGULATIONS.—Initial regulations necessary or appropriate to carry out the actions required by or authorized under this Act or proposed in the statement of administrative action submitted under section 101(a)(2) to implement the Agreement shall, to the maximum extent feasible, be issued within 1 year after the

date on which the Agreement enters into force. In the case of any implementing action that takes effect on a date after the date on which the Agreement enters into force, initial regulations to carry out that action shall, to the maximum extent feasible, be issued within 1 year after such effective date.

SEC. 104. CONSULTATION AND LAYOVER PROVISIONS FOR, AND EFFECTIVE DATE OF, PROCLAIMED ACTIONS.

If a provision of this Act provides that the implementation of an action by the President by proclamation is subject to the consultation and layover requirements of this section, such action may be proclaimed only if—

(1) the President has obtained advice regarding the proposed action from—

(A) the appropriate advisory committees established under section 135 of the Trade Act of 1974 (19 U.S.C. 2155); and

(B) the Commission;

(2) the President has submitted to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report that sets forth—

(A) the action proposed to be proclaimed and the reasons therefor; and

(B) the advice obtained under paragraph (1);

(3) a period of 60 calendar days, beginning on the first day on which the requirements set forth in paragraphs (1) and (2) have been met, has expired; and

(4) the President has consulted with the committees referred to in paragraph (2) regarding the proposed action during the period referred to in paragraph (3).

SEC. 105. ADMINISTRATION OF DISPUTE SETTLEMENT PROCEEDINGS.

(a) ESTABLISHMENT OR DESIGNATION OF OFFICE.—The President is authorized to establish or designate within the Department of Commerce an office that shall be responsible for providing administrative assistance to panels established under chapter 22 of the Agreement. The office shall not be considered to be an agency for purposes of section 552 of title 5, United States Code.

(b) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated for each fiscal year after fiscal year 2011 to the Department of Commerce up to $750,000 for the establishment and operations of the office established or designated under subsection (a) and for

the payment of the United States share of the expenses of panels established under chapter 22 of the Agreement.

SEC. 106. ARBITRATION OF CLAIMS.

The United States is authorized to resolve any claim against the United States covered by article 11.16.1(a)(i)(C) or article 11.16.1(b)(i)(C) of the Agreement, pursuant to the Investor-State Dispute Settlement procedures set forth in section B of chapter 11 of the Agreement.

SEC. 107. EFFECTIVE DATES; EFFECT OF TERMINATION.

(a) EFFECTIVE DATES.—Except as provided in subsection (b), this Act and the amendments made by this Act take effect on the date on which the Agreement enters into force.

(b) EXCEPTIONS.—

(1) IN GENERAL.—Sections 1 through 3, section 207(g), this title, and title V take effect on the date of the enactment of this Act.

(2) CERTAIN AMENDATORY PROVISIONS.—The amendments made by sections 203, 204, 206, and 401 of this Act take effect on the date of the enactment of this Act and apply with respect to Korea on the date on which the Agreement enters into force.

(c) TERMINATION OF THE AGREEMENT.—On the date on which the Agreement terminates, this Act (other

than this subsection and title V) and the amendments made by this Act (other than the amendments made by title V) shall cease to have effect.

TITLE II—CUSTOMS PROVISIONS

SEC. 201. TARIFF MODIFICATIONS.

(a) TARIFF MODIFICATIONS PROVIDED FOR IN THE AGREEMENT.—The President may proclaim—

(1) such modifications or continuation of any duty,

(2) such continuation of duty-free or excise treatment, or

(3) such additional duties,

as the President determines to be necessary or appropriate to carry out or apply articles 2.3, 2.5, and 2.6, and Annex 2-B, Annex 4-B, and Annex 22-A, of the Agreement.

(b) OTHER TARIFF MODIFICATIONS.—Subject to the consultation and layover provisions of section 104, the President may proclaim—

(1) such modifications or continuation of any duty,

(2) such modifications as the United States may agree to with Korea regarding the staging of any duty treatment set forth in Annex 2-B of the Agreement,

(3) such continuation of duty-free or excise treatment, or

(4) such additional duties,

as the President determines to be necessary or appropriate to maintain the general level of reciprocal and mutually advantageous concessions with respect to Korea provided for by the Agreement.

(c) CONVERSION TO AD VALOREM RATES.—For purposes of subsections (a) and (b), with respect to any good for which the base rate in the Schedule of the United States to Annex 2-B of the Agreement is a specific or compound rate of duty, the President may substitute for the base rate an ad valorem rate that the President determines to be equivalent to the base rate.

(d) TARIFF TREATMENT OF MOTOR VEHICLES.—The President may proclaim the following tariff treatment with respect to the following motor vehicles of Korea:

(1) CERTAIN PASSENGER CARS.—In the case of originating goods of Korea classifiable under subheading 8703.10.10, 8703.10.50, 8703.21.00, 8703.22.00, 8703.23.00, 8703.24.00, 8703.31.00, 8703.32.00, or 8703.33.00 of the HTS that are entered, or withdrawn from warehouse for consumption—

(A) the rate of duty for such goods shall be 2.5 percent for year 1 of the Agreement through year 4 of the Agreement; and

(B) such goods shall be free of duty for each year thereafter.

(2) ELECTRIC MOTOR VEHICLES.—In the case of originating goods of Korea classifiable under subheading 8703.90.00 of the HTS that are entered, or withdrawn from warehouse for consumption—

(A) the rate of duty for such goods shall be—

(i) 2.0 percent for year 1 of the Agreement;

(ii) 1.5 percent for year 2 of the Agreement;

(iii) 1.0 percent for year 3 of the Agreement; and

(iv) 0.5 percent for year 4 of the Agreement; and

(B) such goods shall be free of duty for each year thereafter.

(3) CERTAIN TRUCKS.—In the case of originating goods of Korea classifiable under subheading 8704.21.00, 8704.22.50, 8704.23.00, 8704.31.00, 8704.32.00, or 8704.90.00 of the HTS that are en-

tered, or withdrawn from warehouse for consumption—

(A) the rate of duty for such goods shall be—

(i) 25 percent for year 1 of the Agreement through year 7 of the Agreement;

(ii) 16.6 percent for year 8 of the Agreement; and

(iii) 8.3 percent for year 9 of the Agreement; and

(B) such goods shall be free of duty for each year thereafter.

(4) DEFINITIONS.—In this subsection—

(A) the term "year 1 of the Agreement" means the period beginning on the date, in a calendar year, on which the Agreement enters into force and ending on December 31 of that calendar year; and

(B) the terms "year 2 of the Agreement", "year 3 of the Agreement", "year 4 of the Agreement", "year 5 of the Agreement", "year 6 of the Agreement", "year 7 of the Agreement", "year 8 of the Agreement", and "year 9 of the Agreement" mean the second, third, fourth, fifth, sixth, seventh, eighth, and ninth

calendar years, respectively, in which the Agreement is in force.

SEC. 202. RULES OF ORIGIN.

(a) APPLICATION AND INTERPRETATION.—In this section:

(1) TARIFF CLASSIFICATION.—The basis for any tariff classification is the HTS.

(2) REFERENCE TO HTS.—Whenever in this section there is a reference to a chapter, heading, or subheading, such reference shall be a reference to a chapter, heading, or subheading of the HTS.

(3) COST OR VALUE.—Any cost or value referred to in this section shall be recorded and maintained in accordance with the generally accepted accounting principles applicable in the territory of the country in which the good is produced (whether Korea or the United States).

(b) ORIGINATING GOODS.—For purposes of this Act and for purposes of implementing the preferential tariff treatment provided for under the Agreement, except as otherwise provided in this section, a good is an originating good if—

(1) the good is a good wholly obtained or produced entirely in the territory of Korea, the United States, or both;

(2) the good—

(A) is produced entirely in the territory of Korea, the United States, or both, and—

(i) each of the nonoriginating materials used in the production of the good undergoes an applicable change in tariff classification specified in Annex 4-A or Annex 6-A of the Agreement; or

(ii) the good otherwise satisfies any applicable regional value-content or other requirements specified in Annex 4-A or Annex 6-A of the Agreement; and

(B) satisfies all other applicable requirements of this section; or

(3) the good is produced entirely in the territory of Korea, the United States, or both, exclusively from materials described in paragraph (1) or (2).

(c) REGIONAL VALUE-CONTENT.—

(1) IN GENERAL.—For purposes of subsection (b)(2), the regional value-content of a good referred to in Annex 6-A of the Agreement, except for goods to which paragraph (4) applies, shall be calculated by the importer, exporter, or producer of the good, on the basis of the build-down method described in

paragraph (2) or the build-up method described in paragraph (3).

(2) BUILD-DOWN METHOD.—

(A) IN GENERAL.—The regional value-content of a good may be calculated on the basis of the following build-down method:

$$\text{RVC} = \frac{\text{AV} - \text{VNM}}{\text{AV}} \times 100$$

(B) DEFINITIONS.—In subparagraph (A):

(i) RVC.—The term "RVC" means the regional value-content of the good, expressed as a percentage.

(ii) AV.—The term "AV" means the adjusted value of the good.

(iii) VNM.—The term "VNM" means the value of nonoriginating materials, other than indirect materials, that are acquired and used by the producer in the production of the good, but does not include the value of a material that is self-produced.

(3) BUILD-UP METHOD.—

(A) IN GENERAL.—The regional value-content of a good may be calculated on the basis of the following build-up method:

$$\text{RVC} = \frac{\text{VOM}}{\text{AV}} \times 100$$

(B) DEFINITIONS.—In subparagraph (A):

(i) RVC.—The term "RVC" means the regional value-content of the good, expressed as a percentage.

(ii) AV.—The term "AV" means the adjusted value of the good.

(iii) VOM.—The term "VOM" means the value of originating materials, other than indirect materials, that are acquired or self-produced, and used by the producer in the production of the good.

(4) SPECIAL RULE FOR CERTAIN AUTOMOTIVE GOODS.—

(A) IN GENERAL.—For purposes of subsection (b)(2), the regional value-content of an automotive good referred to in Annex 6-A of the Agreement may be calculated by the importer, exporter, or producer of the good on the basis of the build-down method described in paragraph (2), the build-up method described in paragraph (3), or the following net cost method:

$$\text{RVC} = \frac{\text{NC} - \text{VNM}}{\text{NC}} \times 100$$

(B) DEFINITIONS.—In subparagraph (A):

(i) AUTOMOTIVE GOOD.—The term "automotive good" means a good provided for in any of subheadings 8407.31 through

8407.34, subheading 8408.20, heading 8409, or any of headings 8701 through 8708.

(ii) RVC.—The term "RVC" means the regional value-content of the automotive good, expressed as a percentage.

(iii) NC.—The term "NC" means the net cost of the automotive good.

(iv) VNM.—The term "VNM" means the value of nonoriginating materials, other than indirect materials, that are acquired and used by the producer in the production of the automotive good, but does not include the value of a material that is self-produced.

(C) MOTOR VEHICLES.—

(i) BASIS OF CALCULATION.—For purposes of determining the regional value-content under subparagraph (A) for an automotive good that is a motor vehicle provided for in any of headings 8701 through 8705, an importer, exporter, or producer may average the amounts calculated under the net cost formula con-

tained in subparagraph (A), over the producer's fiscal year—

(I) with respect to all motor vehicles in any one of the categories described in clause (ii); or

(II) with respect to all motor vehicles in any such category that are exported to the territory of Korea or the United States.

(ii) CATEGORIES.—A category is described in this clause if it—

(I) is the same model line of motor vehicles, is in the same class of motor vehicles, and is produced in the same plant in the territory of Korea or the United States, as the good described in clause (i) for which regional value-content is being calculated;

(II) is the same class of motor vehicles, and is produced in the same plant in the territory of Korea or the United States, as the good described in clause (i) for which regional value-content is being calculated; or

(III) is the same model line of motor vehicles produced in the territory of Korea or the United States as the good described in clause (i) for which regional value-content is being calculated.

(D) OTHER AUTOMOTIVE GOODS.—For purposes of determining the regional value-content under subparagraph (A) for automotive materials provided for in any of subheadings 8407.31 through 8407.34, in subheading 8408.20, or in heading 8409, 8706, 8707, or 8708, that are produced in the same plant, an importer, exporter, or producer may—

(i) average the amounts calculated under the net cost formula contained in subparagraph (A) over—

(I) the fiscal year of the motor vehicle producer to whom the automotive goods are sold,

(II) any quarter or month, or

(III) the fiscal year of the producer of such goods,

if the goods were produced during the fiscal year, quarter, or month that is the basis for the calculation;

(ii) determine the average referred to in clause (i) separately for such goods sold to 1 or more motor vehicle producers; or

(iii) make a separate determination under clause (i) or (ii) for such goods that are exported to the territory of Korea or the United States.

(E) CALCULATING NET COST.—The importer, exporter, or producer of an automotive good shall, consistent with the provisions regarding allocation of costs provided for in generally accepted accounting principles, determine the net cost of the automotive good under subparagraph (B) by—

(i) calculating the total cost incurred with respect to all goods produced by the producer of the automotive good, subtracting any sales promotion, marketing, and after-sales service costs, royalties, shipping and packing costs, and nonallowable interest costs that are included in the total cost of all such goods, and then rea-

sonably allocating the resulting net cost of those goods to the automotive good;

(ii) calculating the total cost incurred with respect to all goods produced by that producer, reasonably allocating the total cost to the automotive good, and then subtracting any sales promotion, marketing, and after-sales service costs, royalties, shipping and packing costs, and nonallowable interest costs that are included in the portion of the total cost allocated to the automotive good; or

(iii) reasonably allocating each cost that forms part of the total cost incurred with respect to the automotive good so that the aggregate of these costs does not include any sales promotion, marketing, and after-sales service costs, royalties, shipping and packing costs, or nonallowable interest costs.

(d) VALUE OF MATERIALS.—

(1) IN GENERAL.—For the purpose of calculating the regional value-content of a good under subsection (c), and for purposes of applying the de

minimis rules under subsection (f), the value of a material is—

(A) in the case of a material that is imported by the producer of the good, the adjusted value of the material;

(B) in the case of a material acquired in the territory in which the good is produced, the value, determined in accordance with Articles 1 through 8, Article 15, and the corresponding interpretive notes, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 referred to in section 101(d)(8) of the Uruguay Round Agreements Act (19 U.S.C. 3511(d)(8)), as set forth in regulations promulgated by the Secretary of the Treasury providing for the application of such Articles in the absence of an importation by the producer; or

(C) in the case of a material that is self-produced, the sum of—

(i) all expenses incurred in the production of the material, including general expenses; and

(ii) an amount for profit equivalent to the profit added in the normal course of trade.

(2) FURTHER ADJUSTMENTS TO THE VALUE OF MATERIALS.—

(A) ORIGINATING MATERIAL.—The following expenses, if not included in the value of an originating material calculated under paragraph (1), may be added to the value of the originating material:

(i) The costs of freight, insurance, packing, and all other costs incurred in transporting the material within or between the territory of Korea, the United States, or both, to the location of the producer.

(ii) Duties, taxes, and customs brokerage fees on the material paid in the territory of Korea, the United States, or both, other than duties or taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable.

(iii) The cost of waste and spoilage resulting from the use of the material in the

production of the good, less the value of renewable scrap or byproducts.

(B) NONORIGINATING MATERIAL.—The following expenses, if included in the value of a nonoriginating material calculated under paragraph (1), may be deducted from the value of the nonoriginating material:

(i) The costs of freight, insurance, packing, and all other costs incurred in transporting the material within or between the territory of Korea, the United States, or both, to the location of the producer.

(ii) Duties, taxes, and customs brokerage fees on the material paid in the territory of Korea, the United States, or both, other than duties or taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable.

(iii) The cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or byproducts.

(iv) The cost of originating materials used in the production of the nonoriginating material in the territory of Korea, the United States, or both.

(e) ACCUMULATION.—

(1) ORIGINATING MATERIALS USED IN PRODUCTION OF GOODS OF THE OTHER COUNTRY.—Originating materials from the territory of Korea or the United States that are used in the production of a good in the territory of the other country shall be considered to originate in the territory of such other country.

(2) MULTIPLE PRODUCERS.—A good that is produced in the territory of Korea, the United States, or both, by 1 or more producers, is an originating good if the good satisfies the requirements of subsection (b) and all other applicable requirements of this section.

(f) DE MINIMIS AMOUNTS OF NONORIGINATING MATERIALS.—

(1) IN GENERAL.—Except as provided in paragraphs (2) and (3), a good that does not undergo a change in tariff classification pursuant to Annex 6-A of the Agreement is an originating good if—

(A) the value of all nonoriginating materials used in the production of the good that do not undergo the applicable change in tariff classification (set forth in Annex 6-A of the Agreement) does not exceed 10 percent of the adjusted value of the good;

(B) the good meets all other applicable requirements of this section; and

(C) the value of such nonoriginating materials is included in the value of nonoriginating materials for any applicable regional value-content requirement for the good.

(2) EXCEPTIONS.—Paragraph (1) does not apply to the following:

(A) A nonoriginating material provided for in chapter 3 that is used in the production of a good provided for in chapter 3.

(B) A nonoriginating material provided for in chapter 4, or a nonoriginating dairy preparation containing over 10 percent by weight of milk solids provided for in subheading 1901.90 or 2106.90, that is used in the production of a good provided for in chapter 4.

(C) A nonoriginating material provided for in chapter 4, or a nonoriginating dairy prepara-

tion containing over 10 percent by weight of milk solids provided for in subheading 1901.90, that is used in the production of any of the following goods:

(i) Infant preparations containing over 10 percent by weight of milk solids provided for in subheading 1901.10.

(ii) Mixes and doughs, containing over 25 percent by weight of butterfat, not put up for retail sale, provided for in subheading 1901.20.

(iii) Dairy preparations containing over 10 percent by weight of milk solids provided for in subheading 1901.90 or 2106.90.

(iv) Goods provided for in heading 2105.

(v) Beverages containing milk provided for in subheading 2202.90.

(vi) Animal feeds containing over 10 percent by weight of milk solids provided for in subheading 2309.90.

(D) A nonoriginating material provided for in chapter 7 that is used in the production of a good provided for in subheading 0703.10,

0703.20, 0709.59, 0709.60, 0711.90, 0712.20, 0714.20, or any of subheadings 0710.21 through 0710.80 or 0712.39 through 0713.10.

(E) A nonoriginating material provided for in heading 1006, or a nonoriginating rice product provided for in chapter 11 that is used in the production of a good provided for in heading 1006, 1102, 1103, 1104, or subheading 1901.20 or 1901.90.

(F) A nonoriginating material provided for in heading 0805, or any of subheadings 2009.11 through 2009.39, that is used in the production of a good provided for in any of subheadings 2009.11 through 2009.39, or in fruit or vegetable juice of any single fruit or vegetable, fortified with minerals or vitamins, concentrated or unconcentrated, provided for in subheading 2106.90 or 2202.90.

(G) Nonoriginating peaches, pears, or apricots provided for in chapter 8 or 20 that are used in the production of a good provided for in heading 2008.

(H) A nonoriginating material provided for in chapter 15 that is used in the production of

a good provided for in any of headings 1501 through 1508, or heading 1512, 1514, or 1515.

(I) A nonoriginating material provided for in heading 1701 that is used in the production of a good provided for in any of headings 1701 through 1703.

(J) A nonoriginating material provided for in chapter 17 that is used in the production of a good provided for in subheading 1806.10.

(K) Except as provided in subparagraphs (A) through (J) and Annex 6-A of the Agreement, a nonoriginating material used in the production of a good provided for in any of chapters 1 through 24, unless the nonoriginating material is provided for in a different subheading than the good for which origin is being determined under this section.

(3) TEXTILE OR APPAREL GOODS.—

(A) IN GENERAL.—Except as provided in subparagraph (B), a textile or apparel good that is not an originating good because certain fibers or yarns used in the production of the component of the good that determines the tariff classification of the good do not undergo an applicable change in tariff classification, set

forth in Annex 4-A of the Agreement, shall be considered to be an originating good if the total weight of all such fibers or yarns in that component is not more than 7 percent of the total weight of that component.

(B) CERTAIN TEXTILE OR APPAREL GOODS.—A textile or apparel good containing elastomeric yarns in the component of the good that determines the tariff classification of the good shall be considered to be an originating good only if such yarns are wholly formed and finished in the territory of Korea, the United States, or both.

(C) YARN, FABRIC, OR FIBER.—For purposes of this paragraph, in the case of a good that is a yarn, fabric, or fiber, the term "component of the good that determines the tariff classification of the good" means all of the fibers in the good.

(g) FUNGIBLE GOODS AND MATERIALS.—

(1) IN GENERAL.—

(A) CLAIM FOR PREFERENTIAL TARIFF TREATMENT.—A person claiming that a fungible good or fungible material is an originating good may base the claim either on the physical

segregation of the fungible good or fungible material or by using an inventory management method with respect to the fungible good or fungible material.

(B) INVENTORY MANAGEMENT METHOD.—In this subsection, the term "inventory management method" means—

(i) averaging;

(ii) "last-in, first-out";

(iii) "first-in, first-out"; or

(iv) any other method—

(I) recognized in the generally accepted accounting principles of the country in which the production is performed (whether Korea or the United States); or

(II) otherwise accepted by that country.

(2) ELECTION OF INVENTORY METHOD.—A person selecting an inventory management method under paragraph (1) for a particular fungible good or fungible material shall continue to use that method for that fungible good or fungible material throughout the fiscal year of such person.

(h) ACCESSORIES, SPARE PARTS, OR TOOLS.—

(1) IN GENERAL.—Subject to paragraphs (2) and (3), accessories, spare parts, or tools delivered with a good that form part of the good's standard accessories, spare parts, or tools shall—

(A) be treated as originating goods if the good is an originating good; and

(B) be disregarded in determining whether all the nonoriginating materials used in the production of the good undergo the applicable change in tariff classification set forth in Annex 6-A of the Agreement.

(2) CONDITIONS.—Paragraph (1) shall apply only if—

(A) the accessories, spare parts, or tools are classified with and not invoiced separately from the good; and

(B) the quantities and value of the accessories, spare parts, or tools are customary for the good.

(3) REGIONAL VALUE CONTENT.—If the good is subject to a regional value-content requirement, the value of the accessories, spare parts, or tools shall be taken into account as originating or nonoriginating materials, as the case may be, in calculating the regional value-content of the good.

(i) PACKAGING MATERIALS AND CONTAINERS FOR RETAIL SALE.—Packaging materials and containers in which a good is packaged for retail sale, if classified with the good, shall be disregarded in determining whether all the nonoriginating materials used in the production of the good undergo the applicable change in tariff classification set forth in Annex 4-A or Annex 6-A of the Agreement, and, if the good is subject to a regional value-content requirement, the value of such packaging materials and containers shall be taken into account as originating or nonoriginating materials, as the case may be, in calculating the regional value-content of the good.

(j) PACKING MATERIALS AND CONTAINERS FOR SHIPMENT.—Packing materials and containers for shipment shall be disregarded in determining whether a good is an originating good.

(k) INDIRECT MATERIALS.—An indirect material shall be disregarded in determining whether a good is an originating good.

(l) TRANSIT AND TRANSHIPMENT.—A good that has undergone production necessary to qualify as an originating good under subsection (b) shall not be considered to be an originating good if, subsequent to that production, the good—

(1) undergoes further production or any other operation outside the territory of Korea or the United States, other than unloading, reloading, or any other operation necessary to preserve the good in good condition or to transport the good to the territory of Korea or the United States; or

(2) does not remain under the control of customs authorities in the territory of a country other than Korea or the United States.

(m) GOODS CLASSIFIABLE AS GOODS PUT UP IN SETS.—Notwithstanding the rules set forth in Annex 4-A and Annex 6-A of the Agreement, goods classifiable as goods put up in sets for retail sale as provided for in General Rule of Interpretation 3 of the HTS shall not be considered to be originating goods unless—

(1) each of the goods in the set is an originating good; or

(2) the total value of the nonoriginating goods in the set does not exceed—

(A) in the case of textile or apparel goods, 10 percent of the adjusted value of the set; or

(B) in the case of goods, other than textile or apparel goods, 15 percent of the adjusted value of the set.

(n) DEFINITIONS.—In this section:

(1) ADJUSTED VALUE.—The term "adjusted value" means the value determined in accordance with Articles 1 through 8, Article 15, and the corresponding interpretive notes, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 referred to in section 101(d)(8) of the Uruguay Round Agreements Act (19 U.S.C. 3511(d)(8)), adjusted, if necessary, to exclude any costs, charges, or expenses incurred for transportation, insurance, and related services incident to the international shipment of the merchandise from the country of exportation to the place of importation.

(2) CLASS OF MOTOR VEHICLES.—The term "class of motor vehicles" means any one of the following categories of motor vehicles:

(A) Motor vehicles provided for in subheading 8701.20, 8704.10, 8704.22, 8704.23, 8704.32, or 8704.90, or heading 8705 or 8706, or motor vehicles for the transport of 16 or more persons provided for in subheading 8702.10 or 8702.90.

(B) Motor vehicles provided for in subheading 8701.10 or any of subheadings 8701.30 through 8701.90.

(C) Motor vehicles for the transport of 15 or fewer persons provided for in subheading 8702.10 or 8702.90, or motor vehicles provided for in subheading 8704.21 or 8704.31.

(D) Motor vehicles provided for in any of subheadings 8703.21 through 8703.90.

(3) FUNGIBLE GOOD OR FUNGIBLE MATERIAL.—The term "fungible good" or "fungible material" means a good or material, as the case may be, that is interchangeable with another good or material for commercial purposes and the properties of which are essentially identical to such other good or material.

(4) GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.—The term "generally accepted accounting principles"—

(A) means the recognized consensus or substantial authoritative support given in the territory of Korea or the United States, as the case may be, with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and the preparation of financial statements; and

(B) may encompass broad guidelines for general application as well as detailed standards, practices, and procedures.

(5) GOOD WHOLLY OBTAINED OR PRODUCED ENTIRELY IN THE TERRITORY OF KOREA, THE UNITED STATES, OR BOTH.—The term "good wholly obtained or produced entirely in the territory of Korea, the United States, or both" means any of the following:

(A) Plants and plant products grown, and harvested or gathered, in the territory of Korea, the United States, or both.

(B) Live animals born and raised in the territory of Korea, the United States, or both.

(C) Goods obtained in the territory of Korea, the United States, or both from live animals.

(D) Goods obtained from hunting, trapping, fishing, or aquaculture conducted in the territory of Korea, the United States, or both.

(E) Minerals and other natural resources not included in subparagraphs (A) through (D) that are extracted or taken from the territory of Korea, the United States, or both.

(F) Fish, shellfish, and other marine life taken from the sea, seabed, or subsoil outside the territory of Korea or the United States by—

(i) a vessel that is registered or recorded with Korea and flying the flag of Korea; or

(ii) a vessel that is documented under the laws of the United States.

(G) Goods produced on board a factory ship from goods referred to in subparagraph (F), if such factory ship—

(i) is registered or recorded with Korea and flies the flag of Korea; or

(ii) is a vessel that is documented under the laws of the United States.

(H)(i) Goods taken by Korea or a person of Korea from the seabed or subsoil outside the territory of Korea, the United States, or both, if Korea has rights to exploit such seabed or subsoil; or

(ii) Goods taken by the United States or a person of the United States from the seabed or subsoil outside the territory of the United

States, Korea, or both, if the United States has rights to exploit such seabed or subsoil.

(I) Goods taken from outer space, if the goods are obtained by Korea or the United States or a person of Korea or the United States and not processed in the territory of a country other than Korea or the United States.

(J) Waste and scrap derived from—

(i) manufacturing or processing operations in the territory of Korea, the United States, or both; or

(ii) used goods collected in the territory of Korea, the United States, or both, if such goods are fit only for the recovery of raw materials.

(K) Recovered goods derived in the territory of Korea, the United States, or both, from used goods, and used in the territory of Korea, the United States, or both, in the production of remanufactured goods.

(L) Goods, at any stage of production, produced in the territory of Korea, the United States, or both, exclusively from—

(i) goods referred to in any of subparagraphs (A) through (J); or

(ii) the derivatives of goods referred to in clause (i).

(6) IDENTICAL GOODS.—The term "identical goods" means goods that are the same in all respects relevant to the rule of origin that qualifies the goods as originating goods.

(7) INDIRECT MATERIAL.—The term "indirect material" means a good used in the production, testing, or inspection of another good but not physically incorporated into that other good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of another good, including—

(A) fuel and energy;

(B) tools, dies, and molds;

(C) spare parts and materials used in the maintenance of equipment or buildings;

(D) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment or buildings;

(E) gloves, glasses, footwear, clothing, safety equipment, and supplies;

(F) equipment, devices, and supplies used for testing or inspecting the good;

(G) catalysts and solvents; and

(H) any other good that is not incorporated into the other good but the use of which in the production of the other good can reasonably be demonstrated to be a part of that production.

(8) MATERIAL.—The term "material" means a good that is used in the production of another good, including a part or an ingredient.

(9) MATERIAL THAT IS SELF-PRODUCED.—The term "material that is self-produced" means an originating material that is produced by a producer of a good and used in the production of that good.

(10) MODEL LINE OF MOTOR VEHICLES.—The term "model line of motor vehicles" means a group of motor vehicles having the same platform or model name.

(11) NET COST.—The term "net cost" means total cost minus sales promotion, marketing, and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the total cost.

(12) NONALLOWABLE INTEREST COSTS.—The term "nonallowable interest costs" means interest costs incurred by a producer that exceed 700 basis points above the applicable official interest rate for

comparable maturities of the country in which the producer is located.

(13) NONORIGINATING GOOD OR NONORIGINATING MATERIAL.—The term "nonoriginating good" or "nonoriginating material" means a good or material, as the case may be, that does not qualify as originating under this section.

(14) PACKING MATERIALS AND CONTAINERS FOR SHIPMENT.—The term "packing materials and containers for shipment" means goods used to protect another good during its transportation and does not include the packaging materials and containers in which the other good is packaged for retail sale.

(15) PREFERENTIAL TARIFF TREATMENT.—The term "preferential tariff treatment" means the customs duty rate, and the treatment under article 2.10.4 of the Agreement, that are applicable to an originating good pursuant to the Agreement.

(16) PRODUCER.—The term "producer" means a person who engages in the production of a good in the territory of Korea or the United States.

(17) PRODUCTION.—The term "production" means growing, mining, harvesting, fishing, breeding, raising, trapping, hunting, manufacturing, processing, assembling, or disassembling a good.

(18) REASONABLY ALLOCATE.—The term "reasonably allocate" means to apportion in a manner that would be appropriate under generally accepted accounting principles.

(19) RECOVERED GOODS.—The term "recovered goods" means materials in the form of individual parts that are the result of—

(A) the disassembly of used goods into individual parts; and

(B) the cleaning, inspecting, testing, or other processing that is necessary for improvement to sound working condition of such individual parts.

(20) REMANUFACTURED GOOD.—The term "remanufactured good" means a good that is classified under chapter 84, 85, 87, or 90 or heading 9402, and that—

(A) is entirely or partially comprised of recovered goods; and

(B) has a similar life expectancy and enjoys a factory warranty similar to such a good that is new.

(21) TOTAL COST.—

(A) IN GENERAL.—The term "total cost"—

(i) means all product costs, period costs, and other costs for a good incurred in the territory of Korea, the United States, or both; and

(ii) does not include profits that are earned by the producer, regardless of whether they are retained by the producer or paid out to other persons as dividends, or taxes paid on those profits, including capital gains taxes.

(B) OTHER DEFINITIONS.—In this paragraph:

(i) PRODUCT COSTS.—The term "product costs" means costs that are associated with the production of a good and include the value of materials, direct labor costs, and direct overhead.

(ii) PERIOD COSTS.—The term "period costs" means costs, other than product costs, that are expensed in the period in which they are incurred, such as selling expenses and general and administrative expenses.

(iii) OTHER COSTS.—The term "other costs" means all costs recorded on the

books of the producer that are not product costs or period costs, such as interest.

(22) USED.—The term "used" means utilized or consumed in the production of goods.

(o) PRESIDENTIAL PROCLAMATION AUTHORITY.—

(1) IN GENERAL.—The President is authorized to proclaim, as part of the HTS—

(A) the provisions set forth in Annex 4-A and Annex 6-A of the Agreement; and

(B) any additional subordinate category that is necessary to carry out this title consistent with the Agreement.

(2) MODIFICATIONS.—

(A) IN GENERAL.—Subject to the consultation and layover provisions of section 104, the President may proclaim modifications to the provisions proclaimed under the authority of paragraph (1)(A), other than provisions of chapters 50 through 63 (as included in Annex 4-A of the Agreement).

(B) ADDITIONAL PROCLAMATIONS.—Notwithstanding subparagraph (A), and subject to the consultation and layover provisions of section 104, the President may proclaim—

(i) such modifications to the provisions proclaimed under the authority of paragraph (1)(A) as are necessary to implement an agreement with Korea pursuant to article 4.2.5 of the Agreement; and

(ii) before the end of the 1-year period beginning on the date on which the Agreement enters into force, modifications to correct any typographical, clerical, or other nonsubstantive technical error regarding the provisions of chapters 50 through 63 (as included in Annex 4-A of the Agreement).

(3) FIBERS, YARNS, OR FABRICS NOT AVAILABLE IN COMMERCIAL QUANTITIES IN THE UNITED STATES.—

(A) IN GENERAL.—Notwithstanding paragraph (2)(A), the list of fibers, yarns, and fabrics set forth in the list of the United States in Appendix 4-B-1 of the Agreement may be modified as provided for in this paragraph.

(B) DEFINITIONS.—In this paragraph:

(i) INTERESTED ENTITY.—The term "interested entity" means the Government of Korea, a potential or actual purchaser

of a textile or apparel good, or a potential or actual supplier of a textile or apparel good.

(ii) DAY; DAYS.—All references to "day" and "days" exclude Saturdays, Sundays, and legal holidays observed by the Government of the United States.

(C) REQUESTS TO ADD FIBERS, YARNS, OR FABRICS.—

(i) IN GENERAL.—An interested entity may request the President to determine that a fiber, yarn, or fabric is not available in commercial quantities in a timely manner in the United States and to add that fiber, yarn, or fabric to the list of the United States in Appendix 4-B-1 of the Agreement.

(ii) DETERMINATION.—After receiving a request under clause (i), the President may determine whether—

(I) the fiber, yarn, or fabric is available in commercial quantities in a timely manner in the United States; or

(II) any interested entity objects to the request.

(iii) PROCLAMATION AUTHORITY.—The President may, within the time periods specified in clause (iv), proclaim that the fiber, yarn, or fabric that is the subject of the request is added to the list of the United States in Appendix 4-B-1 of the Agreement, if the President has determined under clause (ii) that—

(I) the fiber, yarn, or fabric is not available in commercial quantities in a timely manner in the United States; or

(II) no interested entity has objected to the request.

(iv) TIME PERIODS.—The time periods within which the President may issue a proclamation under clause (iii) are—

(I) not later than 30 days after the date on which a request is submitted under clause (i); or

(II) not later than 60 days after the request is submitted, if the President determines, within 30 days after

the date on which the request is submitted, that the President does not have sufficient information to make a determination under clause (ii).

(v) EFFECTIVE DATE.—Notwithstanding section 103(a)(2), a proclamation made under clause (iii) shall take effect on the date on which the text of the proclamation is published in the Federal Register.

(D) DEEMED DENIAL OF REQUEST.—If, after an interested entity submits a request under subparagraph (C)(i), the President does not, within 30 days of the expiration of the applicable time period specified in subparagraph (C)(iv), make a determination under subparagraph (C)(ii) regarding the request, the request shall be considered to be denied.

(E) REQUESTS TO REMOVE FIBERS, YARNS, OR FABRICS.—

(i) IN GENERAL.—An interested entity may request the President to remove from the list of the United States in Appendix 4-B-1 of the Agreement, any fiber, yarn, or fabric that has been added to that list pursuant to subparagraph (C)(iii).

(ii) PROCLAMATION AUTHORITY.—Not later than 30 days after the date on which a request under clause (i) is submitted, the President may proclaim that the fiber, yarn, or fabric that is the subject of the request is removed from the list of the United States in Appendix 4-B-1 of the Agreement if the President determines that the fiber, yarn, or fabric is available in commercial quantities in a timely manner in the United States.

(iii) EFFECTIVE DATE.—A proclamation issued under clause (ii) may not take effect earlier than the date that is 6 months after the date on which the text of the proclamation is published in the Federal Register.

(F) PROCEDURES.—The President shall establish procedures—

(i) governing the submission of a request under subparagraphs (C) and (E); and

(ii) providing an opportunity for interested entities to submit comments and supporting evidence before the President

makes a determination under subparagraph (C)(ii) or (E)(ii).

SEC. 203. CUSTOMS USER FEES.

Section 13031(b) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(b)) is amended by adding after paragraph (18) the following:

"(19) No fee may be charged under subsection (a) (9) or (10) with respect to goods that qualify as originating goods under section 202 of the United States–Korea Free Trade Agreement Implementation Act. Any service for which an exemption from such fee is provided by reason of this paragraph may not be funded with money contained in the Customs User Fee Account.".

SEC. 204. DISCLOSURE OF INCORRECT INFORMATION; FALSE CERTIFICATIONS OF ORIGIN; DENIAL OF PREFERENTIAL TARIFF TREATMENT.

(a) DISCLOSURE OF INCORRECT INFORMATION.—Section 592 of the Tariff Act of 1930 (19 U.S.C. 1592) is amended—

(1) in subsection (c)—

(A) by redesignating paragraph (11) as paragraph (12); and

(B) by inserting after paragraph (10) the following new paragraph:

"(11) PRIOR DISCLOSURE REGARDING CLAIMS UNDER THE UNITED STATES–KOREA FREE TRADE AGREEMENT.—An importer shall not be subject to penalties under subsection (a) for making an incorrect claim that a good qualifies as an originating good under section 202 of the United States–Korea Free Trade Agreement Implementation Act if the importer, in accordance with regulations issued by the Secretary of the Treasury, promptly and voluntarily makes a corrected declaration and pays any duties owing with respect to that good."; and

(2) by adding at the end the following new subsection:

"(j) FALSE CERTIFICATIONS OF ORIGIN UNDER THE UNITED STATES–KOREA FREE TRADE AGREEMENT.—

"(1) IN GENERAL.—Subject to paragraph (2), it is unlawful for any person to certify falsely, by fraud, gross negligence, or negligence, in a KFTA certification of origin (as defined in section 508 of this Act) that a good exported from the United States qualifies as an originating good under the rules of origin provided for in section 202 of the United States–Korea Free Trade Agreement Implementation Act. The procedures and penalties of this

section that apply to a violation of subsection (a) also apply to a violation of this subsection.

"(2) PROMPT AND VOLUNTARY DISCLOSURE OF INCORRECT INFORMATION.—No penalty shall be imposed under this subsection if, promptly after an exporter or producer that issued a KFTA certification of origin has reason to believe that such certification contains or is based on incorrect information, the exporter or producer voluntarily provides written notice of such incorrect information to every person to whom the certification was issued.

"(3) EXCEPTION.—A person shall not be considered to have violated paragraph (1) if—

"(A) the information was correct at the time it was provided in a KFTA certification of origin but was later rendered incorrect due to a change in circumstances; and

"(B) the person promptly and voluntarily provides written notice of the change in circumstances to all persons to whom the person provided the certification.".

(b) DENIAL OF PREFERENTIAL TARIFF TREATMENT.—Section 514 of the Tariff Act of 1930 (19 U.S.C. 1514) is amended by adding at the end the following new subsection:

"(j) DENIAL OF PREFERENTIAL TARIFF TREATMENT UNDER THE UNITED STATES–KOREA FREE TRADE AGREEMENT.—If U.S. Customs and Border Protection or U.S. Immigration and Customs Enforcement of the Department of Homeland Security finds indications of a pattern of conduct by an importer, exporter, or producer of false or unsupported representations that goods qualify under the rules of origin provided for in section 202 of the United States–Korea Free Trade Agreement Implementation Act, U.S. Customs and Border Protection, in accordance with regulations issued by the Secretary of the Treasury, may suspend preferential tariff treatment under the United States–Korea Free Trade Agreement Implementation Act to entries of identical goods covered by subsequent representations by that importer, exporter, or producer until U.S. Customs and Border Protection determines that representations of that person are in conformity with such section 202.".

SEC. 205. RELIQUIDATION OF ENTRIES.

Section 520(d) of the Tariff Act of 1930 (19 U.S.C. 1520(d)) is amended in the matter preceding paragraph (1)—

(1) by striking "or"; and

(2) by striking "for which" and inserting ", or section 202 of the United States–Korea Free Trade Agreement Implementation Act for which".

SEC. 206. RECORDKEEPING REQUIREMENTS.

Section 508 of the Tariff Act of 1930 (19 U.S.C. 1508) is amended—

(1) by redesignating subsection (i) as subsection (j);

(2) by inserting after subsection (h) the following new subsection:

"(i) CERTIFICATIONS OF ORIGIN FOR GOODS EXPORTED UNDER THE UNITED STATES–KOREA FREE TRADE AGREEMENT.—

"(1) DEFINITIONS.—In this subsection:

"(A) RECORDS AND SUPPORTING DOCUMENTS.—The term 'records and supporting documents' means, with respect to an exported good under paragraph (2), records and documents related to the origin of the good, including—

"(i) the purchase, cost, and value of, and payment for, the good;

"(ii) the purchase, cost, and value of, and payment for, all materials, including

indirect materials, used in the production of the good; and

"(iii) the production of the good in the form in which it was exported.

"(B) KFTA CERTIFICATION OF ORIGIN.—The term 'KFTA certification of origin' means the certification established under article 6.15 of the United States–Korea Free Trade Agreement that a good qualifies as an originating good under such Agreement.

"(2) EXPORTS TO KOREA.—Any person who completes and issues a KFTA certification of origin for a good exported from the United States shall make, keep, and, pursuant to rules and regulations promulgated by the Secretary of the Treasury, render for examination and inspection all records and supporting documents related to the origin of the good (including the certification or copies thereof).

"(3) RETENTION PERIOD.—The person who issues a KFTA certification of origin shall keep the records and supporting documents relating to that certification of origin for a period of at least 5 years after the date on which the certification is issued."; and

(3) in subsection (j), as so redesignated, by striking "(g), or (h)" and inserting "(g), (h), or (i)".

SEC. 207. ENFORCEMENT RELATING TO TRADE IN TEXTILE OR APPAREL GOODS.

(a) ACTION DURING VERIFICATION.—

(1) IN GENERAL.—If the Secretary of the Treasury requests the Government of Korea to conduct a verification pursuant to article 4.3 of the Agreement for purposes of making a determination under paragraph (2), the President may direct the Secretary to take appropriate action described in subsection (b) while the verification is being conducted.

(2) DETERMINATION.—A determination under this paragraph is a determination of the Secretary that—

(A) an exporter or producer in Korea is complying with applicable customs laws, regulations, procedures, requirements, and practices affecting trade in textile or apparel goods; or

(B) a claim that a textile or apparel good exported or produced by such exporter or producer—

(i) qualifies as an originating good under section 202, or

(ii) is a good of Korea,

is accurate.

(b) APPROPRIATE ACTION DESCRIBED.—Appropriate action under subsection (a)(1) includes—

(1) suspension of liquidation of the entry of any textile or apparel good exported or produced by the person that is the subject of a verification under subsection (a)(1) regarding compliance described in subsection (a)(2)(A), in a case in which the request for verification was based on a reasonable suspicion of unlawful activity related to such goods; and

(2) suspension of liquidation of the entry of a textile or apparel good for which a claim has been made that is the subject of a verification under subsection (a)(1) regarding a claim described in subsection (a)(2)(B).

(c) ACTION WHEN INFORMATION IS INSUFFICIENT.—If the Secretary of the Treasury determines that the information obtained within 12 months after making a request for a verification under subsection (a)(1) is insufficient to make a determination under subsection (a)(2), the President may direct the Secretary to take appropriate action described in subsection (d) until such time as the Secretary receives information sufficient to

make the determination under subsection (a)(2) or until such earlier date as the President may direct.

(d) APPROPRIATE ACTION DESCRIBED.—Appropriate action under subsection (c) includes—

(1) denial of preferential tariff treatment under the Agreement with respect to—

(A) any textile or apparel good exported or produced by the person that is the subject of a verification under subsection (a)(1) regarding compliance described in subsection (a)(2)(A); or

(B) the textile or apparel good for which a claim has been made that is the subject of a verification under subsection (a)(1) regarding a claim described in subsection (a)(2)(B); and

(2) denial of entry into the United States of—

(A) any textile or apparel good exported or produced by the person that is the subject of a verification under subsection (a)(1) regarding compliance described in subsection (a)(2)(A); or

(B) a textile or apparel good for which a claim has been made that is the subject of a verification under subsection (a)(1) regarding a claim described in subsection (a)(2)(B).

(e) PUBLICATION OF NAME OF PERSON.—In accordance with article 4.3.11 of the Agreement, the Secretary

of the Treasury may publish the name of any person that the Secretary has determined—

(1) is engaged in circumvention of applicable laws, regulations, or procedures affecting trade in textile or apparel goods; or

(2) has failed to demonstrate that it produces, or is capable of producing, textile or apparel goods.

(f) CERTIFICATE OF ELIGIBILITY.—The Commissioner responsible for U.S. Customs and Border Protection of the Department of Homeland Security may require an importer to submit at the time the importer files a claim for preferential tariff treatment under Annex 4-B of the Agreement a certificate of eligibility, properly completed and signed by an authorized official of the Government of Korea.

(g) VERIFICATIONS IN THE UNITED STATES.—If the government of a country that is a party to a free trade agreement with the United States makes a request for a verification pursuant to that agreement, the Secretary of the Treasury may request a verification of the production of any textile or apparel good in order to assist that government in determining whether—

(1) a claim of origin under the agreement for a textile or apparel good is accurate; or

(2) an exporter, producer, or other enterprise located in the United States involved in the movement of textile or apparel goods from the United States to the territory of the requesting government is complying with applicable customs laws, regulations, and procedures regarding trade in textile or apparel goods.

SEC. 208. REGULATIONS.

The Secretary of the Treasury shall prescribe such regulations as may be necessary to carry out—

(1) subsections (a) through (n) of section 202;

(2) the amendment made by section 203; and

(3) any proclamation issued under section 202(o).

TITLE III—RELIEF FROM IMPORTS

SEC. 301. DEFINITIONS.

In this title:

(1) KOREAN ARTICLE.—The term "Korean article" means an article that qualifies as an originating good under section 202(b).

(2) KOREAN MOTOR VEHICLE ARTICLE.—The term "Korean motor vehicle article" means a good provided for in heading 8703 or 8704 of the HTS

that qualifies as an originating good under section 202(b).

(3) KOREAN TEXTILE OR APPAREL ARTICLE.—The term "Korean textile or apparel article" means a textile or apparel good (as defined in section 3(5)) that is a Korean article.

Subtitle A—Relief From Imports Benefitting From the Agreement

SEC. 311. COMMENCING OF ACTION FOR RELIEF.

(a) FILING OF PETITION.—

(1) IN GENERAL.—A petition requesting action under this subtitle for the purpose of adjusting to the obligations of the United States under the Agreement may be filed with the Commission by an entity, including a trade association, firm, certified or recognized union, or group of workers, that is representative of an industry. The Commission shall transmit a copy of any petition filed under this subsection to the United States Trade Representative.

(2) PROVISIONAL RELIEF.—An entity filing a petition under this subsection may request that provisional relief be provided as if the petition had been filed under section 202(a) of the Trade Act of 1974 (19 U.S.C. 2252(a)).

(3) CRITICAL CIRCUMSTANCES.—Any allegation that critical circumstances exist shall be included in the petition.

(b) INVESTIGATION AND DETERMINATION.—Upon the filing of a petition under subsection (a), the Commission, unless subsection (d) applies, shall promptly initiate an investigation to determine whether, as a result of the reduction or elimination of a duty provided for under the Agreement, a Korean article is being imported into the United States in such increased quantities, in absolute terms or relative to domestic production, and under such conditions that imports of the Korean article constitute a substantial cause of serious injury or threat thereof to the domestic industry producing an article that is like, or directly competitive with, the imported article.

(c) APPLICABLE PROVISIONS.—The following provisions of section 202 of the Trade Act of 1974 (19 U.S.C. 2252) apply with respect to any investigation initiated under subsection (b):

(1) Paragraphs (1)(B) and (3) of subsection (b).

(2) Subsection (c).

(3) Subsection (d).

(4) Subsection (i).

(d) ARTICLES EXEMPT FROM INVESTIGATION.—No investigation may be initiated under this section with respect to any Korean article if, after the date on which the Agreement enters into force, import relief has been provided with respect to that Korean article under this subtitle.

SEC. 312. COMMISSION ACTION ON PETITION.

(a) DETERMINATION.—Not later than 120 days (180 days if critical circumstances have been alleged) after the date on which an investigation is initiated under section 311(b) with respect to a petition, the Commission shall make the determination required under that section.

(b) APPLICABLE PROVISIONS.—For purposes of this subtitle, the provisions of paragraphs (1), (2), and (3) of section 330(d) of the Tariff Act of 1930 (19 U.S.C. 1330(d) (1), (2), and (3)) shall be applied with respect to determinations and findings made under this section as if such determinations and findings were made under section 202 of the Trade Act of 1974 (19 U.S.C. 2252).

(c) ADDITIONAL FINDING AND RECOMMENDATION IF DETERMINATION AFFIRMATIVE.—

(1) IN GENERAL.—If the determination made by the Commission under subsection (a) with respect to imports of an article is affirmative, or if the President may consider a determination of the Com-

mission to be an affirmative determination as provided for under paragraph (1) of section 330(d) of the Tariff Act of 1930 (19 U.S.C. 1330(d)(1)), the Commission shall find, and recommend to the President in the report required under subsection (d), the amount of import relief that is necessary to remedy or prevent the injury found by the Commission in the determination and to facilitate the efforts of the domestic industry to make a positive adjustment to import competition.

(2) LIMITATION ON RELIEF.—The import relief recommended by the Commission under this subsection shall be limited to the relief described in section 313(c).

(3) VOTING; SEPARATE VIEWS.—Only those members of the Commission who voted in the affirmative under subsection (a) are eligible to vote on the proposed action to remedy or prevent the injury found by the Commission. Members of the Commission who did not vote in the affirmative may submit, in the report required under subsection (d), separate views regarding what action, if any, should be taken to remedy or prevent the injury.

(d) REPORT TO PRESIDENT.—Not later than the date that is 30 days after the date on which a determina-

tion is made under subsection (a) with respect to an investigation, the Commission shall submit to the President a report that includes—

(1) the determination made under subsection (a) and an explanation of the basis for the determination;

(2) if the determination under subsection (a) is affirmative, any findings and recommendations for import relief made under subsection (c) and an explanation of the basis for each recommendation; and

(3) any dissenting or separate views by members of the Commission regarding the determination referred to in paragraph (1) and any finding or recommendation referred to in paragraph (2).

(e) PUBLIC NOTICE.—Upon submitting a report to the President under subsection (d), the Commission shall promptly make public the report (with the exception of information which the Commission determines to be confidential) and shall publish a summary of the report in the Federal Register.

SEC. 313. PROVISION OF RELIEF.

(a) IN GENERAL.—Not later than the date that is 30 days after the date on which the President receives a report of the Commission in which the Commission's determination under section 312(a) is affirmative, or which

contains a determination under section 312(a) that the President considers to be affirmative under paragraph (1) of section 330(d) of the Tariff Act of 1930 (19 U.S.C. 1330(d)(1)), the President, subject to subsection (b), shall provide relief from imports of the article that is the subject of such determination to the extent that the President determines necessary to remedy or prevent the injury found by the Commission and to facilitate the efforts of the domestic industry to make a positive adjustment to import competition.

(b) EXCEPTION.—The President is not required to provide import relief under this section if the President determines that the provision of the import relief will not provide greater economic and social benefits than costs.

(c) NATURE OF RELIEF.—

(1) IN GENERAL.—Except as provided in paragraph (2), the import relief that the President is authorized to provide under this section with respect to imports of an article is as follows:

(A) The suspension of any further reduction provided for under Annex 2-B of the Agreement in the duty imposed on the article.

(B) An increase in the rate of duty imposed on the article to a level that does not exceed the lesser of—

(i) the column 1 general rate of duty imposed under the HTS on like articles at the time the import relief is provided; or

(ii) the column 1 general rate of duty imposed under the HTS on like articles on the day before the date on which the Agreement enters into force.

(2) DUTIES APPLIED ON A SEASONAL BASIS.—In the case of imports of an article to which a duty is applied on a seasonal basis, the import relief that the President is authorized to provide under this section is as follows:

(A) The suspension of any further reduction provided for under Annex 2-B of the Agreement in the duty imposed on the article.

(B) An increase in the rate of duty imposed on the article to a level that does not exceed the lesser of—

(i) the column 1 general rate of duty imposed under the HTS on like articles for the corresponding season immediately preceding the date the import relief is provided; or

(ii) the column 1 general rate of duty imposed under the HTS for the cor-

responding season immediately preceding the date on which the Agreement enters into force.

(3) PROGRESSIVE LIBERALIZATION.—If the period for which import relief is provided under this section is greater than 1 year, the President shall provide for the progressive liberalization (described in article 10.2.7 of the Agreement) of such relief at regular intervals during the period of its application.

(d) PERIOD OF RELIEF.—

(1) IN GENERAL.—Subject to paragraph (2), any import relief that the President provides under this section may not be in effect for more than 2 years.

(2) EXTENSION.—

(A) IN GENERAL.—Subject to subparagraph (C), the President, after receiving a determination from the Commission under subparagraph (B) that is affirmative, or which the President considers to be affirmative under paragraph (1) of section 330(d) of the Tariff Act of 1930 (19 U.S.C. 1330(d)(1)), may extend the effective period of any import relief provided under this section by up to 1 year, if the President determines that—

(i) the import relief continues to be necessary to remedy or prevent serious injury and to facilitate adjustment by the domestic industry to import competition; and

(ii) there is evidence that the industry is making a positive adjustment to import competition.

(B) ACTION BY COMMISSION.—

(i) INVESTIGATION.—Upon a petition on behalf of the industry concerned that is filed with the Commission not earlier than the date that is 9 months, and not later than the date that is 6 months, before the date on which any action taken under subsection (a) is to terminate, the Commission shall conduct an investigation to determine whether action under this section continues to be necessary to remedy or prevent serious injury and whether there is evidence that the industry is making a positive adjustment to import competition.

(ii) NOTICE AND HEARING.—The Commission shall publish notice of the commencement of any proceeding under this subparagraph in the Federal Register

and shall, within a reasonable time thereafter, hold a public hearing at which the Commission shall afford interested parties and consumers an opportunity to be present, to present evidence, and to respond to the presentations of other parties and consumers, and otherwise to be heard.

(iii) REPORT.—The Commission shall submit to the President a report on its investigation and determination under this subparagraph not later than 60 days before the action under subsection (a) is to terminate, unless the President specifies a different date.

(C) PERIOD OF IMPORT RELIEF.—Any import relief provided under this section, including any extensions thereof, may not, in the aggregate, be in effect for more than 3 years.

(e) RATE AFTER TERMINATION OF IMPORT RELIEF.—Beginning on the date on which import relief under this section is terminated with respect to an article, the rate of duty on that article shall be the rate that would have been in effect but for the provision of such relief.

(f) ARTICLES EXEMPT FROM RELIEF.—No import relief may be provided under this section on any article that is subject to import relief under—

(1) subtitle B or C; or

(2) chapter 1 of title II of the Trade Act of 1974 (19 U.S.C. 2251 et seq.).

SEC. 314. TERMINATION OF RELIEF AUTHORITY.

(a) GENERAL RULE.—Subject to subsection (b), no import relief may be provided under this subtitle after the date that is 10 years after the date on which the Agreement enters into force.

(b) EXCEPTION.—If an article for which relief is provided under this subtitle is an article for which the period for tariff elimination, set forth in the Schedule of the United States to Annex 2-B of the Agreement, is greater than 10 years, no relief under this subtitle may be provided for that article after the date on which that period ends.

(c) PRESIDENTIAL DETERMINATION.—Import relief may be provided under this subtitle in the case of a Korean article after the date on which such relief would, but for this subsection, terminate under subsection (a) and (b), if the President determines that Korea has consented to such relief.

SEC. 315. COMPENSATION AUTHORITY.

For purposes of section 123 of the Trade Act of 1974 (19 U.S.C. 2133), any import relief provided by the President under section 313 shall be treated as action taken under chapter 1 of title II of such Act (19 U.S.C. 2251 et seq.).

SEC. 316. CONFIDENTIAL BUSINESS INFORMATION.

Section 202(a)(8) of the Trade Act of 1974 (19 U.S.C. 2252(a)(8)) is amended in the first sentence—

(1) by striking "and"; and

(2) by inserting before the period at the end ", and title III of the United States–Korea Free Trade Agreement Implementation Act".

Subtitle B—Motor Vehicle Safeguard Measures

SEC. 321. MOTOR VEHICLE SAFEGUARD MEASURES.

The provisions of subtitle A shall apply with respect to a Korean motor vehicle article to the same extent that such provisions apply to Korean articles, except as follows:

(1) Section 311(d) and paragraphs (2) and (3) of 313(c) shall not apply.

(2) Section 313(d)(2)(A) shall be applied and administered by substituting "2 years" for "1 year".

(3) Section 313(d)(2)(C) shall be applied and administered by substituting "4 years" for "3 years".

(4) Section 313(f)(1) shall be applied and administered by substituting "subtitle A" for "subtitle B or C".

(5) Section 314(b) shall be applied and administered as if such section read as follows:

"(b) EXCEPTION.—Import relief may be provided under this subtitle with respect to a Korean motor vehicle article during any period before the date that is 10 years after the date on which duties on the article are eliminated, as set forth in section 201(d), or, if the article is not referred to in section 201(d), the Schedule of the United States to Annex 2-B of the Agreement.".

Subtitle C—Textile and Apparel Safeguard Measures

SEC. 331. COMMENCEMENT OF ACTION FOR RELIEF.

(a) IN GENERAL.—A request for action under this subtitle for the purpose of adjusting to the obligations of the United States under the Agreement may be filed with the President by an interested party. Upon the filing of a request, the President shall review the request to determine, from information presented in the request, whether to commence consideration of the request.

(b) PUBLICATION OF REQUEST.—If the President determines that the request under subsection (a) provides the information necessary for the request to be considered,

the President shall publish in the Federal Register a notice of commencement of consideration of the request, and notice seeking public comments regarding the request. The notice shall include a summary of the request and the dates by which comments and rebuttals must be received.

SEC. 332. DETERMINATION AND PROVISION OF RELIEF.

(a) DETERMINATION.—

(1) IN GENERAL.—If a positive determination is made under section 331(b), the President shall determine whether, as a result of the reduction or elimination of a duty under the Agreement, a Korean textile or apparel article is being imported into the United States in such increased quantities, in absolute terms or relative to the domestic market for that article, and under such conditions as to cause serious damage, or actual threat thereof, to a domestic industry producing an article that is like, or directly competitive with, the imported article.

(2) SERIOUS DAMAGE.—In making a determination under paragraph (1), the President—

(A) shall examine the effect of increased imports on the domestic industry, as reflected in changes in such relevant economic factors as output, productivity, utilization of capacity, inventories, market share, exports, wages, em-

ployment, domestic prices, profits, and investment, no one of which is necessarily decisive; and

(B) shall not consider changes in technology or consumer preference as factors supporting a determination of serious damage or actual threat thereof.

(b) PROVISION OF RELIEF.—

(1) IN GENERAL.—If a determination under subsection (a) is affirmative, the President may provide relief from imports of the article that is the subject of such determination, as provided in paragraph (2), to the extent that the President determines necessary to remedy or prevent the serious damage and to facilitate adjustment by the domestic industry.

(2) NATURE OF RELIEF.—The relief that the President is authorized to provide under this subsection with respect to imports of an article is—

(A) the suspension of any further reduction provided for under Annex 2-B of the Agreement in the duty imposed on the article; or

(B) an increase in the rate of duty imposed on the article to a level that does not exceed the lesser of—

(i) the column 1 general rate of duty imposed under the HTS on like articles at the time the import relief is provided; or

(ii) the column 1 general rate of duty imposed under the HTS on like articles on the day before the date on which the Agreement enters into force.

SEC. 333. PERIOD OF RELIEF.

(a) IN GENERAL.—Subject to subsection (b), the import relief that the President provides under section 332(b) may not be in effect for more than 2 years.

(b) EXTENSION.—

(1) IN GENERAL.—Subject to paragraph (2), the President may extend the effective period of any import relief provided under this subtitle for a period of not more than 2 years, if the President determines that—

(A) the import relief continues to be necessary to remedy or prevent serious damage and to facilitate adjustment by the domestic industry to import competition; and

(B) there is evidence that the industry is making a positive adjustment to import competition.

(2) LIMITATION.—Any relief provided under this subtitle, including any extensions thereof, may not, in the aggregate, be in effect for more than 4 years.

SEC. 334. ARTICLES EXEMPT FROM RELIEF.

The President may not provide import relief under this subtitle with respect to an article if—

(1) import relief previously has been provided under this subtitle with respect to that article; or

(2) the article is subject to import relief under—

(A) subtitle A; or

(B) chapter 1 of title II of the Trade Act of 1974 (19 U.S.C. 2251 et seq.).

SEC. 335. RATE AFTER TERMINATION OF IMPORT RELIEF.

On the date on which import relief under this subtitle is terminated with respect to an article, the rate of duty on that article shall be the rate that would have been in effect but for the provision of such relief.

SEC. 336. TERMINATION OF RELIEF AUTHORITY.

No import relief may be provided under this subtitle with respect to any article after the date that is 10 years

after the date on which duties on the article are eliminated pursuant to the Agreement.

SEC. 337. COMPENSATION AUTHORITY.

For purposes of section 123 of the Trade Act of 1974 (19 U.S.C. 2133), any import relief provided by the President under this subtitle shall be treated as action taken under chapter 1 of title II of such Act (19 U.S.C. 2251 et seq.).

SEC. 338. CONFIDENTIAL BUSINESS INFORMATION.

The President may not release information received in connection with an investigation or determination under this subtitle which the President considers to be confidential business information unless the party submitting the confidential business information had notice, at the time of submission, that such information would be released by the President, or such party subsequently consents to the release of the information. To the extent a party submits confidential business information, the party shall also provide a nonconfidential version of the information in which the confidential business information is summarized or, if necessary, deleted.

Subtitle D—Cases Under Title II of the Trade Act of 1974

SEC. 341. FINDINGS AND ACTION ON KOREAN ARTICLES.

(a) EFFECT OF IMPORTS.—If, in any investigation initiated under chapter 1 of title II of the Trade Act of 1974 (19 U.S.C. 2251 et seq.), the Commission makes an affirmative determination (or a determination which the President may treat as an affirmative determination under such chapter by reason of section 330(d) of the Tariff Act of 1930 (19 U.S.C. 1330(d))), the Commission shall also find (and report to the President at the time such injury determination is submitted to the President) whether imports of the Korean article are a substantial cause of serious injury or threat thereof.

(b) PRESIDENTIAL DETERMINATION REGARDING KOREAN ARTICLES.—In determining the nature and extent of action to be taken under chapter 1 of title II of the Trade Act of 1974 (19 U.S.C. 2251 et seq.), the President may exclude from the action Korean articles with respect to which the Commission has made a negative finding under subsection (a).

TITLE IV—PROCUREMENT

SEC. 401. ELIGIBLE PRODUCTS.

Section 308(4)(A) of the Trade Agreements Act of 1979 (19 U.S.C. 2518(4)(A)) is amended—

(1) by striking "or" at the end of clause (vi);

(2) by striking the period at the end of clause (vii) and inserting "; or"; and

(3) by adding at the end the following new clause:

"(viii) a party to the United States–Korea Free Trade Agreement, a product or service of that country or instrumentality which is covered under that agreement for procurement by the United States.".

TITLE V—OFFSETS

SEC. 501. INCREASE IN PENALTY ON PAID PREPARERS WHO FAIL TO COMPLY WITH EARNED INCOME TAX CREDIT DUE DILIGENCE REQUIREMENTS.

(a) IN GENERAL.—Section 6695(g) of the Internal Revenue Code of 1986 is amended by striking "$100" and inserting "$500".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to returns required to be filed after December 31, 2011.

SEC. 502. REQUIREMENT FOR PRISONS LOCATED IN THE UNITED STATES TO PROVIDE INFORMATION FOR TAX ADMINISTRATION.

(a) IN GENERAL.—Subchapter B of chapter 61 of the Internal Revenue Code of 1986 is amended by redesig-

nating section 6116 as section 6117 and by inserting after section 6115 the following new section:

"SEC. 6116. REQUIREMENT FOR PRISONS LOCATED IN UNITED STATES TO PROVIDE INFORMATION FOR TAX ADMINISTRATION.

"(a) IN GENERAL.—Not later than September 15, 2012, and annually thereafter, the head of the Federal Bureau of Prisons and the head of any State agency charged with the responsibility for administration of prisons shall provide to the Secretary in electronic format a list with the information described in subsection (b) of all the inmates incarcerated within the prison system for any part of the prior 2 calendar years or the current calendar year through August 31.

"(b) INFORMATION.—The information with respect to each inmate is—

"(1) first, middle, and last name,

"(2) date of birth,

"(3) institution of current incarceration or, for released inmates, most recent incarceration,

"(4) prison assigned inmate number,

"(5) the date of incarceration,

"(6) the date of release or anticipated date of release,

"(7) the date of work release,

"(8) taxpayer identification number and whether the prison has verified such number,

"(9) last known address, and

"(10) any additional information as the Secretary may request.

"(c) FORMAT.—The Secretary shall determine the electronic format of the information described in subsection (b).".

(b) CLERICAL AMENDMENT.—The table of sections for such subchapter is amended by striking the item relating to section 6116 and by adding at the end the following new items:

"Sec. 6116. Requirement for prisons located in United States to provide information for tax administration.
"Sec. 6117. Cross reference.".

SEC. 503. RATE FOR MERCHANDISE PROCESSING FEES.

For the period beginning on December 1, 2015, and ending on June 30, 2021, section 13031(a)(9) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(9)) shall be applied and administered—

(1) in subparagraph (A), by substituting "0.3464" for "0.21"; and

(2) in subparagraph (B)(i), by substituting "0.3464" for "0.21".

SEC. 504. EXTENSION OF CUSTOMS USER FEES.

(a) IN GENERAL.—Section 13031(j)(3)(A) of the Consolidated Omnibus Budget Reconciliation Act of 1985

(19 U.S.C. 58c(j)(3)(A)) is amended by striking "January 7, 2020" and inserting "August 2, 2021".

(b) OTHER FEES.—Section 13031(j)(3)(B)(i) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)(B)(i)) is amended by striking "January 14, 2020" and inserting "December 8, 2020".

SEC. 505. TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.

Notwithstanding section 6655 of the Internal Revenue Code of 1986, in the case of a corporation with assets of not less than $1,000,000,000 (determined as of the end of the preceding taxable year)—

(1) the amount of any required installment of corporate estimated tax which is otherwise due in July, August, or September of 2012 shall be increased by 0.25 percent of such amount (determined without regard to any increase in such amount not contained in such Code);

(2) the amount of any required installment of corporate estimated tax which is otherwise due in July, August, or September of 2016 shall be increased by 2.75 percent of such amount (determined without regard to any increase in such amount not contained in such Code); and

(3) the amount of the next required installment after an installment referred to in paragraph (1) or (2) shall be appropriately reduced to reflect the amount of the increase by reason of such paragraph.

TAB 3

THE UNITED STATES – KOREA FREE TRADE AGREEMENT IMPLEMENTATION ACT

STATEMENT OF ADMINISTRATIVE ACTION

This Statement of Administrative Action ("Statement") is submitted to the Congress in compliance with section 2105(a)(1)(C)(ii) of the Bipartisan Trade Promotion Authority Act of 2002 ("TPA Act") and accompanies the implementing bill for the free trade agreement ("Agreement") that the United States has concluded with the Republic of Korea ("Korea"). The bill approves the Agreement, which the United States Trade Representative signed in Washington, D.C. on June 30, 2007, and makes statutory changes necessary or appropriate to implement the Agreement, including statutory changes to secure the benefits of an exchange of letters between the United States and Korea on February 10, 2011 related to the Agreement ("February 10, 2011 Exchange of Letters").

As is the case with Statements of Administrative Action submitted to the Congress in connection with earlier trade agreements, this Statement represents an authoritative expression by the Administration concerning its views regarding the interpretation and application of the Agreement, both for purposes of U.S. international obligations and domestic law. The Administration understands that it is the expectation of the Congress that future administrations will observe and apply the interpretations and commitments set out in this Statement. In addition, since this Statement will be approved by the Congress at the time it approves the implementing bill for this Agreement, the interpretation of the Agreement included in this Statement carries particular authority.

This Statement describes significant administrative actions proposed to implement U.S. obligations under the Agreement. The Statement also describes the pertinent provisions of the implementing bill, explaining how the bill changes or affects existing law, and stating why those provisions are necessary or appropriate to implement the Agreement.

In addition, incorporated into this Statement are two other statements required under section 2105(a) of the TPA Act: (1) an explanation of how the implementing bill and proposed administrative action will change or affect existing law; and (2) a statement setting forth the reasons why the implementing bill and proposed administrative action are necessary or appropriate to carry out the Agreement. The Agreement does not change the provisions of any agreement the United States has previously negotiated with Korea.

For ease of reference, this Statement generally follows the organization of the Agreement, with the exception of grouping the general provisions of the Agreement (Chapters One and Twenty-One through Twenty-Four) at the beginning of the discussion.

For each chapter of the Agreement, the Statement describes the pertinent provisions of the implementing bill, explaining how the bill changes or affects existing law, and stating why those provisions are necessary or appropriate to implement the Agreement. The Statement then describes the administrative action proposed to implement the particular chapter of the

Agreement, explaining how the proposed action changes existing administrative practice or authorizes further action and stating why such actions are necessary or appropriate to implement the Agreement.

It should be noted that this Statement does not, for the most part, discuss those many instances in which U.S. law or administrative practice will remain unchanged under the Agreement. In many cases, U.S. laws and regulations are already in conformity with the obligations assumed under the Agreement.

Finally, references in this Statement to particular sections of U.S. statutes are based on those statutes in effect as of the date this Statement was submitted to the Congress.

Chapters:
One (Initial Provisions and Definitions)
Twenty-One (Transparency)
Twenty-Two (Institutional Provisions and Dispute Settlement)
Twenty-Three (Exceptions)
Twenty-Four (Final Provisions)

1. Implementing Bill

a. Congressional Approval

Section 101(a) of the implementing bill provides Congressional approval for the Agreement and this Statement, as required by sections 2103(b)(3) and 2105(a)(1) of the TPA Act.

b. Entry into Force

Article 24.5 of the Agreement requires the United States and Korea to exchange written notifications that their respective legal requirements for the entry into force of the Agreement have been fulfilled. The exchange of notifications is a necessary condition for the Agreement's entry into force. Section 101(b) of the implementing bill authorizes the President to exchange notes with Korea to provide for the Agreement to enter into force for the United States on or after January 1, 2012. The exchange of notes is conditioned on a determination by the President that Korea has taken measures necessary to comply with those of its obligations that are to take effect at the time the Agreement enters into force.

Certain provisions of the Agreement become effective after the Agreement enters into force. For example, Annex I of the Agreement provides Korea up to two years to comply with the general national treatment rule for investment as it applies to indirect foreign ownership of certain Korean public telecommunications suppliers. Certain specific commitments Korea has undertaken in Annex 13-B of the Agreement relating to financial services will apply within prescribed times after the Agreement enters into force. In addition, Annex II of the Agreement provides for Korea's obligations with respect to certain legal services to take effect at specified times after the Agreement enters into force.

c. Relationship to Federal Law

Section 102(a) of the bill establishes the relationship between the Agreement and U.S. law. The implementing bill, including the authority granted to federal agencies to promulgate implementing regulations, is intended to bring U.S. law fully into compliance with U.S. obligations under the Agreement, and to make other changes that are necessary or appropriate to implement the Agreement. The bill accomplishes those objectives with respect to federal legislation by amending existing federal statutes that would otherwise be inconsistent with the Agreement, amending existing federal laws that are necessary or appropriate to implement the Agreement, and, in certain instances, by creating entirely new provisions of law.

Section 102(a) clarifies that no provision of the Agreement will be given effect under domestic law if it is inconsistent with federal law, including provisions of federal law enacted or amended by the bill. Section 102(a) will not prevent implementation of federal statutes consistent with the Agreement, where permissible under the terms of such statutes. Rather, the section reflects the Congressional view that necessary changes in federal statutes should be specifically enacted rather than provided for in a blanket preemption of federal statutes by the Agreement.

The Administration has made every effort to include all laws in the implementing bill and to identify all administrative actions in this Statement that must be changed in order to conform with the new U.S. rights and obligations arising from the Agreement. Those include both regulations resulting from statutory changes in the bill itself and changes in laws, regulations, rules, and orders that can be implemented without a change in the underlying U.S. statute.

Accordingly, at this time it is the expectation of the Administration that no changes in existing federal law, rules, regulations, or orders other than those specifically indicated in the implementing bill and this Statement will be required to implement the new international obligations that the United States will assume under the Agreement. This is without prejudice to the President's continuing responsibility and authority to carry out U.S. law and agreements. As experience under the Agreement is gained over time, other or different administrative actions may be taken in accordance with applicable law to implement the Agreement. If additional action is called for, the Administration will seek legislation from Congress or, if a change in regulation is required, follow normal agency procedures for amending regulations.

d. Relationship to State Law

The Agreement's rules generally cover state and local laws and regulations, as well as those at the federal level. There are a number of exceptions to, or limitations on, this general rule, however, particularly in the areas of government procurement, labor, environment, investment, and cross-border trade in services and financial services.

The Agreement does not automatically "preempt" or invalidate state laws that do not conform to the Agreement's rules, even if a dispute settlement panel were to find a state measure inconsistent with the Agreement. The United States is free under the Agreement to determine how it will conform with the Agreement's rules at the federal and non-federal level. The Administration is committed to carrying out U.S. obligations under the Agreement, as they apply to the states, through the greatest possible degree of state-federal consultation and cooperation.

Section 102(b)(1) of the bill makes clear that only the United States is entitled to bring an action in court in the event that there is an unresolved conflict between a state law, or the application of a state law, and the Agreement. The authority conferred on the United States under this paragraph is intended to be used only as a "last resort," in the unlikely event that efforts to achieve consistency through consultations have not succeeded.

The reference in section 102(b)(2) of the bill to the business of insurance is required by virtue of section 2 of the McCarran-Ferguson Act (15 U.S.C. 1012). That section states that no

federal statute shall be construed to supersede any state law regulating or taxing the business of insurance unless the federal statute "specifically relates to the business of insurance." Certain provisions of the Agreement (for example, Chapter Thirteen, relating to financial services) do apply to state measures regulating the insurance business, although "grandfathering" provisions in Chapter Thirteen exempt existing inconsistent (*i.e.*, "non-conforming") measures.

Given section 2 of the McCarran-Ferguson Act, the implementing act must make specific reference to the business of insurance in order for the Agreement's provisions covering the insurance business to be given effect with respect to state insurance law. Insurance is otherwise treated in the same manner under the Agreement and the implementing bill as other financial services under the Agreement.

e. Private Lawsuits

Section 102(c) of the implementing bill precludes any private right of action or remedy against the federal government, a state or local government, or a private party based on the provisions of the Agreement. A private party thus could not sue (or defend a suit against) the United States, a state, or a private party on grounds of consistency (or inconsistency) with the Agreement. The provision also precludes a private right of action attempting to require, preclude, or modify federal or state action on grounds such as an allegation that the government is required to exercise discretionary authority or general "public interest" authority under other provisions of law in conformity with the Agreement.

With respect to the states, section 102(c) represents a determination by the Congress and the Administration that private lawsuits are not an appropriate means for ensuring state compliance with the Agreement. Suits of this nature may interfere with the Administration's conduct of trade and foreign relations and with suitable resolution of disagreements or disputes under the Agreement.

Section 102(c) does not preclude a private party from submitting a claim against the United States to arbitration under Chapter Eleven (Investment) of the Agreement or seeking to enforce an award against the United States issued pursuant to such arbitration. The provision also would not preclude any agency of government from considering, or entertaining argument on, whether its action or proposed action is consistent with the Agreement, although any change in agency action would have to be consistent with domestic law.

f. Implementing Regulations

Section 103(a) of the bill provides the authority for new or amended regulations to be issued, and for the President to proclaim actions implementing the provisions of the Agreement, as of the date the Agreement enters into force. Section 103(b) of the bill requires that, whenever possible, all federal regulations required or authorized under the bill and those proposed in this Statement as necessary or appropriate to implement immediately applicable U.S. obligations under the Agreement are to be developed and promulgated within one year of the Agreement's entry into force. In practice, the Administration intends, wherever possible, to amend or issue the other regulations required to implement U.S. obligations under the Agreement at the time the

Agreement enters into force. The process for issuing regulations pursuant to this authority will comply with the requirements of the Administrative Procedures Act, including requirements to provide notice of and an opportunity for public comment on such regulations. If issuance of any regulation will occur more than one year after the date provided in section 103(b), the officer responsible for issuing such regulation will notify the relevant committees of both Houses of Congress of the delay, the reasons for such delay, and the expected date for issuance of the regulation. Such notice will be provided at least 30 days prior to the end of the one-year period.

g. Dispute Settlement

Section 105(a) of the bill authorizes the President to establish within the Department of Commerce an office responsible for providing administrative assistance to dispute settlement panels established under Chapter Twenty-Two of the Agreement. This provision enables the United States to implement its obligations under Article 22.5 of the Agreement. This office will not be an "agency" within the meaning of 5 U.S.C. 552, consistent with treatment provided under other U.S. free trade agreements, including the North American Free Trade Agreement ("NAFTA") and free trade agreements with Australia, Chile, Singapore, Morocco, the Dominican Republic and Central America, Bahrain, Oman, and Peru. Thus, for example, the office will not be subject to the Freedom of Information Act or the Government in the Sunshine Act. Since they are international bodies, panels established under Chapter Twenty-Two are not subject to those acts.

Section 105(b) of the bill authorizes the appropriation of funds to support the office established pursuant to section 105(a).

h. Effective Dates

Section 107(b)(1) of the bill provides that the first three sections of the bill as well as section 207(g), Title I, and Title V of the bill go into effect on the date of enactment of the bill. Section 107(b)(2) provides that certain amendments made by the bill take effect upon enactment, but will apply with respect to Korea only when the Agreement enters into force.

Section 107(a) of the bill provides that the provisions of the bill and the amendments to other statutes made by the bill, other than those described in section 107(b), take effect on the date the Agreement enters into force. Section 107(c) of the bill provides that the provisions of the bill (other than section 107(c) itself and Title V) and the amendments to other statutes made by the bill (except the amendments made by Title V) will cease to have effect on the date on which the Agreement terminates.

2. <u>Administrative Action</u>

No administrative changes will be necessary to implement Chapters One, Twenty-One, Twenty-Three, and Twenty-Four.

Article 22.1.1 of the Agreement requires each government to designate a contact point to facilitate communications regarding the Agreement. The Office of the United States Trade

Representative ("USTR") will serve as the U.S. contact point for this purpose. In addition, Article 22.2 of the Agreement establishes a Joint Committee to oversee the implementation of the Agreement and the work of committees and other bodies established under the Agreement. The U.S. Trade Representative, or his or her designee, will represent the United States on the Joint Committee.

The Agreement calls for the United States and Korea to develop a list of independent experts willing to serve as panelists to settle disputes between the parties that may arise under the Agreement. USTR will consult with the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate ("Trade Committees") as it develops the list of panelists. USTR will provide the Trade Committees with the names of the experts it is considering, and detailed background information on each, at least 30 days before submitting the names of any nominees to Korea.

Annex 22-B of the Agreement establishes a committee comprised of officials from each government to review whether conditions on the Korean Peninsula may be appropriate for further economic development through the establishment and development of outward processing zones (OPZ).

Each step in the review process is contingent on the unanimous consent of committee members. The committee will establish criteria that must be met before goods from any OPZ may be considered "originating goods" for purposes of the Agreement, and thereby eligible to receive preferential tariff treatment under the Agreement. If the committee determines that goods from an OPZ should qualify as originating goods, it will issue a recommendation to that effect to the two governments. Furthermore, Congress would have to consider and enact, and the President would have to sign into law, additional legislation before any goods from an OPZ would be eligible for preferential duties under the Agreement.

U.S. law currently prohibits, including pursuant to the International Emergency Economic Powers Act, direct and indirect imports of all goods, services, and technology from North Korea, absent a license from the Department of Treasury's Office of Foreign Assets Control (OFAC). This broad prohibition also applies to goods, services, and technology from North Korea that are used as components of finished goods of, or substantially transformed in, a third country. OFAC issues an import license only if it is determined that the importation is consistent with U.S. law, national security, and foreign policy objectives, as well as our international obligations. Neither the Agreement nor this implementing bill alters U.S. sanctions on North Korea, including those imposed by Executive Order 13570 of April 18, 2011. Persons who violate U.S. sanctions may be subject to substantial civil and criminal penalties.

Chapter Two (National Treatment and Market Access for Goods)

1. Implementing Bill

a. Proclamation Authority

Section 201(a) of the bill grants the President authority to implement by proclamation U.S. rights and obligations under Chapter Two of the Agreement through the application or elimination of customs duties and tariff-rate quotas ("TRQs"). Section 201(a) of the bill authorizes the President to:

- modify or continue any duty;
- keep in place duty-free or excise treatment; or
- impose any duty

that the President determines to be necessary or appropriate to carry out or apply Articles 2.3, 2.5, and 2.6, and Annex 2-B, Annex 4-B, and Annex 22-A of the Agreement. In addition, Section 201(d) of the bill authorizes the President to proclaim the duty rates for passenger cars and trucks specified in the February 10, 2011 Exchange of Letters.

The proclamation authority with respect to Article 2.3 of the Agreement authorizes the President to provide for the continuation, phase-out, and elimination, according to the Schedule of the United States to Annex 2-B of the Agreement, of customs duties on imports from Korea that meet the Agreement's rules of origin.

The proclamation authority with respect to Articles 2.5 and 2.6 of the Agreement authorizes the President to provide for the elimination of duties on particular categories of imports from Korea. Article 2.5 pertains to the temporary admission of certain goods, such as commercial samples, goods intended for display at an exhibition, and goods necessary for carrying out the business activity of a person who qualifies for temporary entry into the United States. Article 2.6 pertains to the importation of goods: (i) returned to the United States after undergoing repair or alteration in Korea; or (ii) sent from Korea for repair or alteration in the United States.

The proclamation authority with respect to Annex 22-A of the Agreement authorizes the President to increase duties on passenger vehicles up to the prevailing U.S. Normal Trade Relations (NTR) (known internationally as most-favoured nation or MFN) duty rate if a dispute settlement panel determines that Korea has acted inconsistently with or nullified or impaired an obligation under the Agreement and that this action materially affects the sale, offering for sale, purchase, transportation, distribution or use of U.S. motor vehicles.

Section 201(b) of the bill authorizes the President, subject to the consultation and layover provisions of section 104 of the bill, to:

- modify or continue any duty;
- modify the staging of any duty elimination set out in Annex 2-B of the Agreement, pursuant to an agreement with Korea under Article 2.3.3 of the Agreement;

- keep in place duty-free or excise treatment; or
- impose any duty

by proclamation whenever the President determines it to be necessary or appropriate to maintain the general level of reciprocal and mutually advantageous concessions with respect to Korea provided by the Agreement.

Section 104 of the bill sets forth consultation and layover steps that must precede the President's implementation of any duty modification by proclamation. This would include, for example, modifications of duties under section 201(b) of the bill. Under the consultation and layover provisions, the President must obtain the advice of the appropriate private sector advisory committees (pursuant to section 135 of the Trade Act of 1974) and the ITC on the proposed action. The President must submit a report to the Trade Committees setting forth the action proposed, the reasons for the proposed action, and the advice of the private sector and the ITC. The bill sets aside a 60-day period following the date of transmittal of the report for the President to consult with the Trade Committees on the action. Following the expiration of the 60-day period, the President may proclaim the action.

The President may initiate the consultation and layover process under section 104 of the bill on enactment of the bill. However, under section 103(a) of the bill, any modifying proclamation cannot take effect until the Agreement enters into force. In addition to modifications of customs duties, these provisions apply to other Presidential proclamation authority provided in the bill that is subject to consultation and layover, such as authority to implement a proposal to modify the Agreement's specific rules of origin pursuant to an agreement with Korea under Article 6.14 of the Agreement.

Section 201(c) of the bill provides for the conversion of existing specific or compound rates of duty for various goods to *ad valorem* rates for purposes of implementing the Agreement's customs duty reductions. (A compound rate of duty for a good would be a rate of duty stated, for example, as the sum of X dollars per kilogram plus Y percent of the value of the good.)

b. Customs User Fees

Section 203 of the bill implements U.S. commitments under Article 2.10.4 of the Agreement, regarding customs user fees on originating goods, by amending section 13031(b) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(b)). The amendment provides for the immediate elimination of the merchandise processing fee for goods qualifying as originating goods under Article 4.2, Annex 4-A, or Chapter Six of the Agreement. Customs processing of goods qualifying as originating goods under the Agreement will be financed by money from the General Fund of the Treasury. This is necessary to ensure that the United States complies with obligations under the General Agreement on Tariffs and Trade 1994 by limiting fees charged for the processing of non-originating imports to amounts commensurate with the processing services provided. That is, fees charged on such non-originating imports will not be used to finance the processing of originating imports.

2. Administrative Action

As discussed above, section 201(a)(1) of the bill authorizes the President to proclaim duty-free treatment for certain goods to carry out Article 2.5 (temporary admission of certain goods) and Article 2.6 (repair or alteration of certain goods) of the Agreement. The Secretary will issue regulations to carry out this portion of the proclamation.

Chapter Three (Agriculture)

No statutory or administrative changes will be required to implement Chapter Three.

Chapter Four (Textiles and Apparel)

1. Implementing Bill

a. Textile or Apparel Safeguard

Article 4.1 of the Agreement makes remedies available to domestic textile and apparel industries that have sustained or are threatened by serious damage from imports of textile or apparel goods for which duties have been reduced or eliminated under the Agreement. Article 4.1 also sets forth procedures for obtaining such remedies. The Administration does not anticipate that the Agreement will result in injurious increases in textile or apparel imports from Korea. Nevertheless, the Agreement's textile or apparel safeguard procedure will ensure that relief is available if needed.

The safeguard mechanism applies when, as a result of the reduction or elimination of a customs duty under the Agreement, textile or apparel goods of Korea are being imported into the United States in such increased quantities, in absolute or relative terms, and under such conditions as to cause serious damage or actual threat thereof to a U.S. industry producing like or directly competitive goods. In these circumstances, Article 4.1 permits the United States to suspend the reduction of any rate of customs duties on the imported good provided for under the Agreement or increase duties on the imported goods to a level that does not exceed the lesser of the prevailing U.S. NTR (MFN) duty rate for the good or the U.S. NTR (MFN) duty rate in effect at the time the Agreement entered into force.

Subtitle C of Title III of the bill (sections 331 through 338) implements the Agreement's textile and apparel safeguard.

Section 331(a) of the bill establishes that an interested party may file a request for a textile or apparel safeguard measure with the President, who must review the request to determine whether to commence consideration of the request on its merits. Under section 331(b) of the bill, if the President determines that the request contains information necessary to warrant consideration on the merits, the President must provide notice in the *Federal Register* stating that

the request will be considered and seeking public comments on the request. The notice will contain a summary of the request itself and the dates by which comments and rebuttals must be received. Subject to protection of confidential business information, if any, the full text of the request will be made available on the Department of Commerce, International Trade Administration's website.

Section 332 of the bill sets out the procedures to be followed in considering the request. Section 332(a)(1) of the bill provides for the President to determine whether, as a result of the reduction or elimination of a duty provided for under the Agreement, a "Korean textile or apparel article" is being imported into the United States in such increased quantities, in absolute terms or relative to the domestic market for that article, and under such conditions that imports of the article cause serious damage, or actual threat thereof, to a domestic industry producing an article that is like, or directly competitive with, the imported article. Section 301(2) of the bill defines "Korean textile or apparel article" to mean an article listed in the Annex to the World Trade Organization ("WTO") Agreement on Textiles and Clothing that qualifies as an originating good under section 202(b) of the bill. The President's determination corresponds to the determination required under Article 4.1 of the Agreement. Section 332(a)(2) of the bill includes criteria for determining serious damage or actual threat thereof, consistent with Article 4.1.2 of the Agreement.

Section 332(b) of the bill identifies the relief that the President may provide to a U.S. industry that the President determines is facing serious damage or actual threat thereof. Such relief may consist of (a) the suspension of any further reduction in the rate of duty imposed on the article or (b) an increase in tariffs to the lesser of: (i) the NTR (MFN) duty rate in place for the textile or apparel article at the time the relief is granted; or (ii) the NTR (MFN) duty rate for that article on the day before the Agreement entered into force.

Section 333 of the bill provides that the maximum period of relief under the textile or apparel safeguard shall be four years in the aggregate. The initial period of import relief may be up to two years. The President may extend the relief for up to two years, however, if he determines that continuation is necessary to remedy or prevent serious damage and to facilitate adjustment, and that the domestic industry is, in fact, adjusting to import competition.

Section 334 of the bill provides that relief may not be granted to an article under the textile and apparel safeguard if: (i) relief previously has been granted to that article under the textile and apparel safeguard; or (ii) the article is subject, or becomes subject, to a safeguard measure under (a) Chapter Ten of the Agreement (corresponding to Subtitle A of Title III of the bill), or (b) chapter 1 of Title II of the Trade Act of 1974.

Section 335 of the bill provides that on the date import relief terminates, imports of the textile or apparel article that was subject to the safeguard action will be subject to the rate of duty that would have been in effect on that date in the absence of the relief.

Section 336 of the bill provides that authority to provide relief under the textile and apparel safeguard will expire ten years after the date on which duties on the article are eliminated pursuant to the Agreement.

Under Article 4.1.6 of the Agreement, if the United States provides relief to a domestic industry under the textile and apparel safeguard, it must provide Korea "mutually agreed trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the [safeguard]." If the United States and Korea are unable to agree on trade liberalizing compensation, Korea may increase tariffs equivalently on U.S. goods. The obligation to provide compensation (and the right to increase tariffs absent agreement on compensation) terminates when the safeguard relief ends.

Section 123 of the Trade Act of 1974 (19 U.S.C. 2133), as amended, authorizes the President to provide trade compensation for global safeguard measures taken pursuant to chapter 1 of title II of the Trade Act of 1974. Section 337 of the implementing bill extends that authority to measures taken pursuant to the Agreement's textile or apparel safeguard provisions.

Finally, section 338 of the bill provides that confidential business information submitted in the course of consideration of a request for a textile or apparel safeguard may not be released absent the consent of the party providing the information. It also provides that a party submitting confidential business information in a textile or apparel safeguard proceeding must submit a non-confidential version of the information or a summary of the information.

b. Enforcement of Textile and Apparel Rules of Origin

In addition to lowering barriers to trade in textile and apparel goods, the Agreement includes anti-circumvention provisions designed to ensure the accuracy of claims of origin and to prevent circumvention of laws, regulations, and procedures affecting such trade. Article 4.3 of the Agreement provides for verifications to determine the accuracy of claims of origin for textile or apparel goods, and to determine that exporters and producers are complying with applicable laws, regulations, and procedures regarding trade in textile or apparel goods.

Under Articles 4.3.3 and 4.3.5 of the Agreement, at the request of the United States, the government of Korea must conduct a verification. The object of a verification under Article 4.3.3 is to determine whether a claim of origin for a textile or apparel good is accurate. The object of a verification under Article 4.3.5 is to determine whether an exporter or producer is complying with applicable customs laws, regulations, and procedures or to determine whether claims of origin for textile or apparel goods exported or produced by that person are accurate.

Under Article 4.3.8 of the Agreement, the United States may take appropriate action during a verification, including suspending the application of preferential treatment to textile or apparel goods exported or produced by the person subject to the verification. Under Article 4.3.10 of the Agreement, the United States also may take appropriate action if, after 12 months, it is unable to make the requisite determination. Generally, there are two situations in which the United States would be unable to make the required determination. One would be, *e.g.*, due to lack of cooperation on the part of the exporter or producer. The second would be when the United States has sufficient information, and based on that information determines that: (1) a claim of origin is not accurate; or (2) an exporter or producer is not complying with applicable

customs laws, regulations, and procedures, and therefore that claims of origin for textile or apparel goods produced by that person are not accurate.

Section 207 of the bill implements Article 4.3 of the Agreement. Section 207(a) of the bill authorizes the President to direct the Secretary to take "appropriate action" while a verification requested by the Secretary is being conducted. The purpose of such verification is to determine compliance with applicable customs law or to determine the accuracy of a claim that a particular good is an originating good or a "good of Korea." Under section 207(b) of the bill, such action may include, but is not limited to, suspension of liquidation of entries of textile or apparel goods exported or produced by the person that is the subject of the verification.

Under section 207(c) of the bill, if the Secretary is unable to confirm within 12 months of making a verification request that a claim of origin for a good is accurate or, more generally, that a Korean exporter or producer is complying with applicable customs laws, regulations, and procedures regarding trade in textile or apparel goods, the President may determine what further "appropriate action" to take. Under section 207(d) of the bill, "appropriate action" in the case of a verification under Article 4.3.5 of the Agreement would include denying preferential treatment under the Agreement to any textile or apparel goods exported or produced by the person subject to the verification, and denying entry of such goods into the United States. In the case of a verification under Article 4.3.3 of the Agreement, "appropriate action" would include denying preferential treatment to a textile or apparel good that is the subject of the verification and denying entry of such a good into the United States. Any action taken under section 207(c) of the bill may remain in effect until the Secretary receives information sufficient to make a determination under section 207(a) of the bill or until such earlier date as the President may direct.

Under section 207(e) of the bill, the Secretary may publish the name of a person that the Secretary has determined: (i) is engaged in circumvention of applicable laws, regulations, or procedures affecting trade in textile or apparel goods; or (ii) has failed to demonstrate that it produces, or is capable of producing, textile or apparel goods.

Section 207(f) of the bill implements paragraph 9 of Annex 4-B of the Agreement. Pursuant to paragraph 9, if Korea so requests, the United States must require an importer in the United States claiming preferential tariff treatment for a Korean good under Annex 4-B of the Agreement to submit a certificate of eligibility completed and signed by an authorized official of the Korean government. Section 207(f) authorizes the Commissioner of Customs to implement this requirement.

Section 207(g) of the bill provides that at the request of a government of a country such as Korea that is a party to a free trade agreement with the United States, as provided for in the agreement, the Secretary may request to verify production of any textile or apparel good in order to assist that government in determining whether a claim of origin under the agreement for a textile or apparel good is accurate or whether an exporter, producer, or other enterprise located in the United States involved in the movement of textile or apparel goods is complying with applicable customs laws, regulations, and procedures regarding trade in textile or apparel goods.

c. Fibers, Yarns, or Fabrics Not Available in Commercial Quantities

Under the specific rules of origin for textile and apparel goods set out in Annex 4-A of the Agreement, fibers, yarns, or fabrics that are not available in commercial quantities in a timely manner in the United States are treated as if they originate in the United States or Korea, regardless of their actual origin, when used as inputs in the production of textile or apparel goods. Annex 4-B of the Agreement provides for the United States to determine that specific fibers, yarns, or fabrics are not available in commercial quantities. If the United States determines, at the request of an "interested entity" (a potential or actual purchaser or supplier, or a Party), that a fiber, yarn, or fabric is unavailable in commercial quantities in a timely manner in the United States, or if it determines that no interested entity objects to the request, the United States will add the material to the list of such materials contained in Appendix 4-B-1 of the Agreement.

Annex 4-B also authorizes the United States to remove a material from the list in response to a request from an interested entity. The United States may take this action beginning six months after it publishes notice of its determination that the material has become commercially available in the United States.

Section 202(o)(3) of the bill implements those provisions of Annex 4-B of the Agreement that provide for the United States to modify the list of materials in the list of the United States in Appendix 4-B-1 of the Agreement after the Agreement enters into force.

Specifically, subparagraph (C)(i) of Section 202(o)(3) of the bill provides that an interested entity may request the President to determine that a fiber, yarn, or fabric is not available in commercial quantities in the United States and to proclaim that the material is included in the list of the United States in Appendix 4-B-1 of the Agreement.

Subparagraph (C)(ii) of Section 202(o)(3) authorizes the President to determine whether the material is commercially available in a timely manner in the United States. Subparagraph (C)(iii) of Section 202(o)(3) provides that if the President determines that the material is not commercially available in a timely manner in the United States, or if no interested entity has objected, he may issue a proclamation adding the fiber, yarn, or fabric to the list of the United States in Appendix 4-B-1 of the Agreement. The President normally must issue the proclamation within 30 business days of receiving a request. However, subparagraph (C)(iv)(II) of Section 202(o)(3) provides that the President may take up to 60 business days if the President decides he lacks sufficient information to make the determination within 30 business days. Subparagraph (C)(v) of Section 202(o)(3) provides for proclamations to take effect when published in the *Federal Register*.

Subparagraph (D) of Section 202(o)(3) provides that in the event that the President takes no action in response to a request to add a material to the list, the request shall be considered to be denied.

Under subparagraph (E)(i) of Section 202(o)(3), an interested entity may request the President to remove any fiber, yarn, or fabric that the United States has included on its list in

Appendix 4-B-1 of the Agreement. Subparagraph (E)(ii) of Section 202(o)(3) provides for the President to issue a proclamation carrying out a request if he determines within 30 business days after the request is submitted that the material is available in commercial quantities in a timely manner in the United States. Subparagraph (E)(iii) of Section 202(o)(3) provides that this type of proclamation may take effect no earlier than six months after it is published in the *Federal Register*.

Subparagraph (F) of Section 202(o)(3) calls for the President to establish procedures for interested entities to submit requests for changes in the list of the United States in Appendix 4-B-1 of the Agreement and to submit comments and supporting evidence before the President determines whether to change the list.

2. Administrative Action

a. Textile and Apparel Safeguard

The interagency Committee for the Implementation of Textile Agreements (CITA) will perform the function of receiving requests for textile or apparel safeguard measures under section 331 of the bill, making determinations of serious damage or actual threat thereof under section 332(a) of the bill, and providing relief under section 332(b) of the bill. CITA will issue procedures for requesting such safeguard measures, for making its determinations under section 332(a), and for providing relief under section 332(b). CITA will perform these functions pursuant to a delegation of the President's authority under the bill.

b. Enforcement of Textile and Apparel Rules of Origin

Section 207 of the bill provides that the Secretary may request Korea to initiate verifications in order to determine whether claims of origin for textile or apparel goods are accurate or whether exporters and producers are complying with applicable laws, regulations, and procedures regarding trade in textile or apparel goods. The President will delegate to CITA his authority under section 207(a) of the bill to direct appropriate U.S. officials to take an action described in section 207(b) of the bill while such a verification is being conducted. The President will also authorize CITA to direct pertinent U.S. officials to take an action described in section 207(d) in the case of an adverse determination or if it is unable to make the necessary determination. If CITA decides that it is appropriate to deny preferential tariff treatment or deny entry to particular goods, CITA will issue an appropriate directive to U.S. Customs and Border Protection (CBP).

Section 207 of the bill provides the exclusive basis in U.S. law for CITA to direct appropriate action implementing Article 4.3 of the Agreement.

c. Fibers, Yarns, or Fabrics Not Available in Commercial Quantities

The President will delegate to CITA his authority under section 202(o)(3) of the bill, which establishes procedures for changing the list of fibers, yarns, or fabrics not available in

commercial quantities in a timely manner set out in the list of the United States in Appendix 4-B-1 of the Agreement.

CITA will publish procedures under which interested entities may request that CITA: (i) add a fiber, yarn, or fabric to the list of the United States in Appendix 4-B-1 of the Agreement; or (ii) remove a fiber, yarn, or fabric from the list. These procedures will set out the information required to be submitted with a request. CITA will publish notice of requests that meet these requirements. CITA will provide an opportunity for interested entities to submit comments and evidence regarding a request, and to rebut evidence that other interested entities have submitted, before CITA makes a determination.

CITA will make determinations under section 202(o)(3) of the bill on a case-by-case basis taking into account factors relevant to the request. Such factors ordinarily would include the physical and technical specifications of the fiber, yarn, or fabric that is the subject of the request, and evidence demonstrating the extent to which manufacturers in the United States are able to supply the item in commercial quantities in a timely manner. CITA will provide public notice of its determinations.

Chapter Five (Pharmaceutical Products and Medical Devices)

1. Implementing Bill

No statutory changes will be required to implement Chapter Five.

2. Administrative Action

Chapter Five of the Agreement addresses market access for pharmaceutical products and medical devices. Under the chapter, if U.S. federal healthcare programs list new pharmaceutical products or medical devices for reimbursement purposes, or set the amount of reimbursement for pharmaceutical products or medical devices, the United States must ensure that the procedures and criteria the programs apply are fair, reasonable, and non-discriminatory. No change in U.S. regulation or practice is required to implement Chapter Five.

Chapter Six (Rules of Origin and Origin Procedures)

1. Implementing Bill

a. General

Section 202 of the implementing bill codifies the general rules of origin set forth in Chapter Six of the Agreement. These rules apply only for the purposes of this bill and for the purposes of implementing the customs duty treatment provided under the Agreement. An originating good for the purposes of this bill would not necessarily be a good of or import from Korea for the purposes of other U.S. laws or regulations.

Under the general rules, there are three basic ways for a good of Korea to qualify as an "originating" good and, therefore, be eligible for preferential treatment when it is imported into the United States. First, a good is originating if it is "wholly obtained or produced entirely in the territory of Korea, the United States, or both." The term "good wholly obtained or produced entirely in the territory of Korea, the United States, or both" is defined in section 202(n)(5) of the bill and includes, for example, minerals extracted from the territory of Korea, the United States, or both; animals born and raised in the territory of Korea, the United States, or both; and waste and scrap derived from production of goods that takes place in the territory of Korea, the United States, or both.

The term "good wholly obtained or produced entirely in the territory of Korea, the United States, or both" includes "recovered goods." These are parts resulting from the disassembly of used goods that are brought into good working condition in order to be combined with other recovered goods and other materials to form a "remanufactured good." The term "remanufactured good" is separately defined in section 202(n)(20) of the bill to mean a good falling within Chapter 84, 85, 87 or 90 of the HTS or heading 9402 that: (i) is entirely or partially comprised of recovered goods; and (ii) has a similar life expectancy and enjoys a factory warranty similar to such a good that is new.

Second, the general rules of origin provide that a good is "originating" if the good is produced in the territory of Korea, the United States, or both, and the materials used to produce the good that are not themselves originating goods are transformed in such a way as to cause their tariff classification to change and to meet other requirements, as specified in Annex 4-A or Annex 6-A of the Agreement. Such additional requirements include, for example, performing certain processes or operations related to textile or apparel goods in the territory of Korea, the United States, or both, or meeting regional value content requirements, sometimes in conjunction with changes in tariff classification.

Third, the general rules of origin provide that a good is "originating" if the good is produced entirely in the territory of Korea, the United States, or both, exclusively from materials that themselves qualify as originating goods.

A footnote in Chapter Six of the Agreement makes clear that originating goods are not automatically "admissible" into either country's territory. As is the case for all goods exported to the United States, "originating goods" must comply with applicable U.S. laws and regulations, including import prohibitions, sanctions, and licensing requirements, in order to be admitted into the territory of the United States.

The remainder of section 202 of the implementing bill sets forth specific rules related to determining whether a good meets the Agreement's specific requirements to qualify as an originating good. For example, section 202(c) of the bill implements provisions in Annex 6-A of the Agreement that require certain goods to have at least a specified percentage of "regional value content" to qualify as originating goods. It prescribes alternative methods for calculating regional value content, as well as a specific method that may be used in the case of certain automotive goods. Section 202(f) of the bill provides that a good is not disqualified as an originating good if it contains *de minimis* quantities of non-originating materials that do not undergo a change in tariff classification. Other provisions in section 202 of the bill address how materials are to be valued, how to determine whether fungible goods and materials qualify as originating or non-originating, as well as a variety of other matters.

Section 202(l) of the bill allows a good to be shipped through a third country without losing its status as an originating good, provided certain conditions are met. While in a third country, the good may not be further produced, except that it may be unloaded, reloaded, or preserved, if necessary. Whether the good is unloaded, reloaded, or preserved in a third country, or is simply shipped through the third country, the good must, while in that country, remain under customs control.

Section 202(l) recognizes that, in modern commerce, a good may not be directly shipped from Korea to the United States, or vice versa; for example, shipments may be consolidated at an interim port. At the same time, in order to ensure that the preferential tariff treatment under the Agreement inures to producers in Korea and the United States, rather than producers in third countries, an originating good may not be further produced in a country that is not a party to the Agreement. Requiring the good to remain under customs control provides greater traceability of the good to ensure that no further production occurred.

b. Proclamation Authority

Section 202(o)(1) of the bill authorizes the President to proclaim the specific rules of origin in Annex 4-A and Annex 6-A of the Agreement, as well as any additional subordinate rules necessary to carry out the customs duty provisions of the bill consistent with the Agreement. In addition, section 202(o)(2) of the bill gives authority to the President to modify certain of the Agreement's specific origin rules by proclamation, subject to the consultation and layover provisions of section 104 of the bill. (See item 1.a of Chapter Two, above.)

Various provisions of the Agreement expressly contemplate that Korea and the United States may agree to modify the Agreement's rules of origin. Article 6.14 of the Agreement calls for the two governments to consult regularly after the Agreement's entry into force to discuss possible amendments or modifications to Chapter Six of the Agreement and its Annex. In addition, Article 4.2.3 of the Agreement calls for the Parties to consult at either Party's request to consider whether rules of origin for particular textile or apparel goods should be modified to address issues of availability of supply of fibers, yarns, or fabrics in the territories of the Parties.

Section 202(o)(2) of the bill expressly limits the President's authority to modify by proclamation specific rules of origin pertaining to textile or apparel goods (listed in Chapters 50 through 63 of the HTS and identified in Annex 4-A of the Agreement). However, those rules of origin may be modified by proclamation within one year of entry into force of the Agreement, to correct typographical, clerical, or other non-substantive technical errors. As discussed above, section 202(o)(3) of the bill, also provides the President with authority to proclaim modifications to the rules of origin limited to fibers, yarns, or fabrics that are not available in commercial quantities in the United States.

c. Disclosure of Incorrect Information and Denial of Preferential Treatment

Article 6.19.3 of the Agreement provides that a Party may not impose a penalty on an importer who makes an invalid claim for preferential tariff treatment under the Agreement if the importer did not engage in negligence, gross negligence, or fraud in making the claim or, after discovering that the claim is invalid, promptly and voluntarily corrects the claim and pays any customs duty owing. Article 6.18.6 of the Agreement provides if an importing country determines through verification that an importer, exporter, or producer has engaged in a pattern of conduct in providing false or unsupported certifications or other representations that a good qualifies as originating, it may suspend preferential tariff treatment under the Agreement for identical goods covered by any subsequent certifications or other representations that that person may make. The suspension may continue until the importing country determines that the importer, exporter, or producer is in compliance with applicable laws and regulations governing claims for preferential tariff treatment under the Agreement.

Section 204(a) of the bill implements Article 6.19.3 of the Agreement for the United States by amending section 592(c) of the Tariff Act of 1930 (19 U.S.C. 1592(c)). Section 204(b) of the bill implements Article 6.18.6 of the Agreement for the United States by amending section 514 of the Tariff Act of 1930 (19 U.S.C. 1514).

d. Claims for Preferential Tariff Treatment

Article 6.19.5 of the Agreement provides that an importer may claim preferential tariff treatment for an originating good within one year of importation, even if no such claim was made at the time of importation. In seeking a refund for excess duties paid, the importer must provide to the customs authorities information substantiating that the good was in fact an originating good at the time of importation.

Section 205 of the bill implements U.S. obligations under Article 6.19.5 of the Agreement by amending section 520(d) of the Tariff Act of 1930 (19 U.S.C. 1520(d)) to allow an importer to claim preferential tariff treatment for originating goods within one year of their importation.

e. Exporter and Producer Certifications

Article 6.15 of the Agreement provides that an importer may base a claim for preferential tariff treatment on either (i) a written or electronic certification by the importer, exporter, or producer, or (ii) the importer's knowledge that the good is an originating good, including through reasonable reliance on information in the importer's possession that the good is an originating good. (The Agreement allows certain exceptions, for example, for goods with a customs value less than or equal to $1,000.) If an exporter issues a certification, it must either be based on the person's knowledge that the good is originating or supported by a separate certification issued by the producer.

Article 6.20 of the Agreement sets out rules governing incorrect certifications of origin issued by exporters or producers. Where an exporter or producer becomes aware that a certification of origin contains or is based on incorrect information, it must promptly and voluntarily notify in writing every person to whom the exporter or producer issued the certification of any change that could affect the accuracy or validity of the certification. If it does so, neither Party may impose a penalty.

Section 204(a) of the bill implements U.S. obligations under Article 6.20 of the Agreement by amending section 592 of the Tariff Act of 1930 (19 U.S.C. 1592). New subsection (j) of section 592 of the Tariff Act, as added by section 204(a) of the bill, imposes penalties on exporters and producers that issue false KFTA certifications of origin through fraud, gross negligence, or negligence. These penalties do not apply where an exporter or producer corrects an error in the manner described above.

f. Recordkeeping Requirements

Article 6.17 of the Agreement sets forth record keeping requirements that each government must apply to its importers. U.S. obligations under Article 6.17 of the Agreement regarding importers are satisfied by current law, including the record keeping provisions in section 508 of the Tariff Act of 1930 (19 U.S.C. 1508).

Article 6.17 also sets forth record keeping requirements that each government must apply to exporters and producers issuing certifications of origin for goods exported under the Agreement. Section 206 of the bill implements Article 6.17 of the Agreement for the United States by amending the customs record keeping statute (section 508 of the Tariff Act of 1930).

As added by section 206 of the bill, subsection (i) of section 508 of the Tariff Act of 1930 defines the terms "KFTA certification of origin" and "records and supporting documents." It then provides that a U.S. exporter or producer that issues a KFTA certification of origin must make, keep, and, if requested pursuant to rules and regulations promulgated by the Secretary,

render for examination and inspection a copy of the certification and such records and supporting documents. The exporter or producer must keep these records and supporting documents for five years from the date it issues the certification. New subsection (j) of section 508 of the Tariff Act of 1930 also sets forth penalties for violations of this record keeping requirement.

2. Administrative Action

The rules of origin in Chapter Six of the Agreement are intended to direct the benefits of customs duty elimination under the Agreement principally to firms producing or manufacturing goods in Korea and the United States, not third countries. For this reason, the rules ensure that, in general, a good is eligible for benefits under the Agreement only if it is: (i) wholly produced or obtained in the territory of Korea, the United States, or both; or (ii) undergoes substantial processing in the territory of Korea, the United States, or both.

a. Claims for Preferential Treatment

Section 208 of the bill authorizes the Secretary to prescribe regulations necessary to carry out the tariff-related provisions of the bill, including the rules of origin and customs user fee provisions. The Secretary will use this authority in part to promulgate any regulations necessary to implement the Agreement's provisions governing claims for preferential treatment. Under Article 6.15 of the Agreement, an importer may claim preferential treatment for a good based on either (i) a written or electronic certification by the importer, exporter, or producer, or (ii) the importer's knowledge, including through reasonable reliance on information in the importer's possession, that the good is originating. A certification need not be in a prescribed format, but must include the elements set out in Article 6.15.2 of the Agreement. Under Article 6.19.1 of the Agreement, an importing Party must grant a claim for preferential tariff treatment made in accordance with Chapter Six of the Agreement, unless its customs officials issue a written determination that the claim is invalid as a matter of law or fact.

b. Verification

Under Article 6.18 of the Agreement, customs officials may use a variety of methods to verify claims that goods imported from the other Party satisfy the Agreement's rules of origin. Article 4.3 of the Agreement sets out special procedures for verifying claims that textile or apparel goods imported from the other Party meet the Agreement's origin rules. (See item 1.c of Chapter Three, above.) U.S. officials will carry out verifications under Articles 6.18 and 4.3 of the Agreement pursuant to authorities under current law. For example, section 509 of the Tariff Act of 1930 (19 U.S.C. 1509) provides authority to examine records and issue summonses to determine liability for duty and ensure compliance with U.S. customs laws.

Chapter Seven (Customs Administration and Trade Facilitation)

1. Implementing Bill

No statutory changes will be required to implement Chapter Seven of the Agreement.

2. Administrative Action

a. Inquiry Point

Article 7.1.2 of the Agreement requires each government to designate an inquiry point for inquiries from interested persons on customs matters. CBP will serve as the U.S. inquiry point for this purpose. Consistent with Article 7.1.2 of the Agreement, CBP will post information on the Internet at "www.cbp.gov" on how interested persons can make customs-related inquiries.

b. Advance Rulings

Treasury regulations for advance rulings under Article 7.10 of the Agreement (including on classification, valuation, origin, and qualification as an originating good) will parallel in most respects existing regulations in Part 177 of the Customs Regulations for obtaining advance rulings. For example, a ruling may be relied on provided that the facts and circumstances represented in the ruling are complete and do not change. The regulations will make provision for modifications and revocations as well as for delaying the effective date of a modification where the firm in question has relied on an existing ruling. Advance rulings under the Agreement will be issued within 90 days of receipt of all information reasonably required to process the application for the ruling.

Chapter Eight (Sanitary and Phytosanitary Measures)

No statutory or administrative changes will be required to implement Chapter Eight.

Chapter Nine (Technical Barriers to Trade)

1. Implementing Bill

No statutory changes will be required to implement Chapter Nine.

2. Administrative Action

Article 9.8 of the Agreement establishes an inter-governmental Committee on Technical Barriers to Trade ("TBT"). A USTR official responsible for TBT matters or trade relations with Korea will serve as the U.S. coordinator for the committee. Annex 9-B of the Agreement establishes an Automotive Working Group that will serve as an early warning system for potential trade barriers, allowing the United States to provide timely input into the development, implementation, and enforcement of standards, technical regulations, and conformity assessment procedures affecting motor vehicles. A USTR official responsible for TBT matters or trade relations with Korea will serve as the U.S. coordinator for this working group. The Working Group will include or consult as appropriate with officials from the National Highway Traffic Safety Administration and the Environmental Protection Agency and their Korean counterparts,

as well as other relevant government regulatory agencies. The Working Group may also include or consult with private sector experts and stakeholders as the two governments consider necessary and appropriate.

Chapter Ten (Trade Remedies)

1. Implementing Bill

Subtitle A of Title III of the bill implements in U.S. law the safeguard provisions set out in Chapter Ten of the Agreement. Subtitle B of Title III of the bill implements the special safeguard for motor vehicles set out in Section D of the February 10, 2011 Exchange of Letters. Subtitle D of Title III of the bill implements the global safeguard provisions set out in Chapter Ten of the Agreement. (As discussed under Chapter Four, above, Subtitle C of Title III of the bill implements the textile or apparel safeguard provisions of the Agreement.)

a. Safeguard Measures

Subtitle A of Title III of the bill, sections 311 through 316, authorizes the President, after an investigation and affirmative determination by the ITC (or a determination that the President may consider to be an affirmative determination), to suspend duty reductions or impose duties temporarily up to NTR (MFN) rates on a "Korean article" when, as a result of the reduction or elimination of a duty under the Agreement, the article is being imported into the United States in such increased quantities and under such conditions as to be a substantial cause of serious injury or threat of serious injury to a domestic industry that produces a like or directly competitive good. The standards and procedures set out in these provisions closely parallel the procedures set forth in sections 201 through 204 of the Trade Act of 1974 (19 U.S.C. 2251 - 2254).

Section 301(1) of the bill defines the term "Korean article" to mean a good that qualifies as an originating good under section 202(b) of the bill. Section 301(2) of the bill defines the term "Korean motor vehicle article" to mean a good provided for in HTS heading 8703 or 8704 that qualifies as an originating good under section 202(b) of the bill.

Section 311 of the bill provides for the filing of petitions with the ITC and for the ITC to conduct safeguard investigations initiated under Subtitle A. Section 311(a)(1) of the bill provides that a petition requesting a safeguard action may be filed with the ITC by an entity that is "representative of an industry." As under section 202(a)(1) of the Trade Act of 1974, the term "entity" is defined to include a trade association, firm, certified or recognized union, or a group of workers.

Section 311(a)(2) of the bill permits a petitioning entity to request provisional relief as if the petition had been filed under section 202(a) of the Trade Act of 1974. Section 311(a)(3) of the bill requires that any claim of "critical circumstances" with respect to an increase of imports from Korea be included in the petition. It is a necessary element in a claim for provisional relief under section 202(d)(2) of the Trade Act of 1974, which is made applicable to Subtitle A safeguards proceedings through section 311(c) of the bill.

Section 311(b) of the bill sets out the standard to be used by the ITC in undertaking an investigation and making a determination in Subtitle A safeguard proceedings.

Section 311(c) of the bill makes applicable by reference several provisions of the Trade Act of 1974. These are the definition of "substantial cause" in section 202(b)(1)(B) of that act, the factors listed in section 202(c) applied in making determinations, the provisional relief provisions in section 202(d), the hearing requirement of section 202(b)(3), and the provisions of section 202(i) permitting confidential business information to be made available under protective order to authorized representatives of parties to a safeguard investigation.

Section 311(d) of the bill exempts from investigation under this section Korean articles, that have previously been the basis for according relief under Subtitle A to a domestic industry.

Section 312(a) of the bill establishes deadlines for ITC determinations following an investigation under section 311(b) of the bill. The ITC must make its injury determination within 120 days of the date on which it initiates an investigation (or 180 days if critical circumstances are alleged).

Section 312(b) of the bill makes applicable the provisions of section 330(d) of the Tariff Act of 1930, which will apply when the ITC Commissioners are equally divided on the question of injury or remedy.

Under section 312(c) of the bill, if the ITC makes an affirmative determination, or a determination that the President may consider to be an affirmative determination, under section 312(a) of the bill, it must find and recommend to the President the amount of import relief that is necessary to remedy or prevent the serious injury and to facilitate the efforts of the domestic industry to make a positive adjustment to import competition. The relief that the ITC may recommend is limited to that authorized in section 313(c) of the bill. Similar to procedures under the global safeguards provisions in current law, section 312(c) of the bill provides that only those members of the ITC who agreed to the affirmative determination under section 312(a) of the bill may vote on the recommendation of relief under section 312(c).

Under section 312(d) of the bill, the ITC is required to transmit a report to the President not later than 30 days after making its injury determination. The ITC's report must include: (i) the ITC's determination(s) under section 312(a) of the bill and the reasons supporting the determination(s); (ii) if the determination under section 312(a) is affirmative or may be considered to be affirmative by the President, any findings and recommendations for import relief and an explanation of the basis for each recommendation; and (iii) any dissenting or separate views of ITC Commissioners. Section 312(e) of the bill requires the ITC to make public its report promptly and to publish a summary of the report in the *Federal Register.*

Section 313(a) of the bill directs the President, subject to section 313(b) of the bill, to take action not later than 30 days after receiving a report from the ITC containing an affirmative determination or a determination that the President may consider to be an affirmative determination. The President must provide import relief to the extent that the President

determines is necessary to remedy or prevent the injury the ITC has found and to facilitate the efforts of the domestic industry to make a positive adjustment to import competition. Under section 313(b), the President is not required to provide import relief if the President determines that the relief will not provide greater economic and social benefits than costs.

Section 313(c)(1) of the bill sets forth the nature of the relief that the President may provide. In general, the President may take action in the form of:

- a suspension of further reductions in the rate of duty to be applied to the articles in question; or

- an increase in the rate of duty on the articles in question to a level that does not exceed the lesser of the existing NTR (MFN) rate or the NTR (MFN) rate of duty imposed on the day before the Agreement entered into force.

Section 313(c)(1) also sets out a special rule for duties applied on a seasonal basis.

Under section 313(c)(2) of the bill, if the relief the President provides has a duration greater than one year, the relief must be subject to progressive liberalization at regular intervals over the course of its application.

Section 313(d) of the bill provides that the period for import relief under a Subtitle A safeguard may not exceed three years in the aggregate. The initial period of import relief may be up to two years. The President may extend the period of import relief by up to one year, however, if he determines that continuation of relief is necessary to remedy or prevent serious injury and to facilitate adjustment to import competition, and that there is evidence that the industry is making a positive adjustment to import competition. That determination must follow an affirmative determination (or a determination that the President may consider to be an affirmative determination) by the ITC to the same effect.

Section 313(e) of the bill specifies the duty rate to be applied to Korean articles after termination of a safeguard action. On the termination of relief, the rate of duty is the rate that would have been in effect for those articles but for the provision of such relief.

Section 313(f) of the bill exempts from relief any article that is: (i) subject to import relief under the global safeguard provisions in U.S. law (chapter 1 of Title II of the Trade Act of 1974) or (ii) subject to import relief under the textile and apparel safeguard in Subtitle C.

Section 314 of the bill provides that the President's authority to take action under Subtitle A expires ten years after the date on which the Agreement enters into force, unless the period for elimination of duties on the article exceeds ten years. In cases where the period of duty elimination exceeds ten years, relief with respect to the article may be provided until the Agreement calls for duties on the article to be eliminated. The President may take action under Subtitle A after the 10-year duty elimination period, or any longer elimination period for a particular product, only if the government of Korea consents.

Section 315 of the bill allows the President to provide trade compensation to Korea, as required under Article 10.4 of the Agreement, when the United States imposes relief through a Subtitle A safeguard action. Section 315 provides that for purposes of section 123 of the Trade Act of 1974, which allows the President to provide compensation for global safeguards, any relief provided under section 313 of the bill will be treated as an action taken under the global safeguard provisions of U.S. law (sections 201 through 204 of the Trade Act of 1974).

Section 316 of the bill amends section 202(a) of the Trade Act of 1974 to provide that the procedures in section 332(g) of the Tariff Act of 1930 with respect to the release of confidential business information are to apply to Subtitle A safeguard investigations.

The Administration has not provided classified information to the ITC in past safeguard proceedings and does not expect to provide such information in future proceedings. In the unlikely event that the Administration provides classified information to the ITC in such proceedings, that information would be protected from publication in accordance with Executive Order 12958.

b. Motor Vehicle Safeguard Measures

Section 321 of the bill implements the special safeguard for motor vehicles set out in Section D of the February 10, 2011, Exchange of Letters. It provides that, for a Korean motor vehicle article: (1) articles that have previously been the basis for according relief to a domestic industry under Subtitle A are not exempt from investigation; (2) relief is not subject to progressive liberalization at regular intervals over the course of its application; (3) the President may extend the effective period of any import relief by up to 2 years (for a total of 4 years) if the requirements for extension set forth in section 313(d)(2)(A) are met; and (4) relief may be provided at any time up to 10 years after the date the relevant duties are eliminated under section 201(d) or the Agreement, as the case may be.

c. Global Safeguard Measures

Section 341 of the bill implements the global safeguard provisions of Article 10.5 of the Agreement. It authorizes the President, in granting global import relief under sections 201 through 204 of the Trade Act of 1974, to exclude imports of originating articles from the relief when certain conditions are present.

Specifically, section 341(a) of the bill provides that if the ITC makes an affirmative determination, or a determination that the President may consider to be an affirmative determination, in a global safeguard investigation under section 202(b) of the Trade Act of 1974, the ITC must find and report to the President whether imports of the article from Korea considered individually that qualify as originating goods under section 202(b) are a substantial cause of serious injury or threat thereof. Under section 341(b) of the bill, if the ITC makes a negative finding under section 341(a) of the bill the President may exclude any imports that are covered by the ITC's finding from the global safeguard action.

2. Administrative Action

Article 10.8 of the Agreement establishes an intergovernmental Committee on Trade Remedies. A USTR official with responsibilities for trade remedies matters or trade relations with Korea will serve as the U.S. coordinator for the Committee.

Pursuant to Article 10.7.3 of the Agreement, the Department of Commerce will notify the government of Korea when it receives a properly documented antidumping (AD) or countervailing duty (CVD) petition with respect to imports from Korea. In the case of CVD petitions, the Department will afford representatives of Korea an opportunity to consult with Department officials regarding the petition; in the case of AD petitions, the Department will afford representatives of Korea a meeting or other similar opportunities, consistent with 19 U.S.C. 1673a(b)(3).

Consistent with Article 10.7.4, the Department will provide the government of Korea with information regarding its procedures for requesting price undertakings and provide an opportunity for that government and Korean exporters to consult with the Department regarding proposed undertakings. The opportunity to request an undertaking is provided for under U.S. law and regulation and is available in all investigations. Any agreement with respect to an undertaking must conform to conditions specified in U.S. law. Article 10.7 of the Agreement is not subject to the Agreement's dispute settlement provisions.

Implementation of these obligations does not require any changes to U.S. AD or CVD laws or regulations.

Chapter Eleven (Investment)

1. Implementing Bill

Section 106 of the bill authorizes the United States to use binding arbitration to resolve claims by investors of Korea under Article 11.16.1(a)(i)(C) or Article 11.16.1(b)(i)(C) of the Agreement. Those articles concern disputes over certain types of government contracts, and section 106 of the bill clarifies that the United States consents to the arbitration of such disputes. No statutory authorization is required for the United States to engage in binding arbitration for other claims covered by Article 11.16 of the Agreement. Provisions allowing arbitration of certain contract claims have regularly been included in U.S. bilateral investment treaties over

recent decades, as well as in the free trade agreements with Chile, Singapore, Morocco, Central America and the Dominican Republic, Oman, and Peru.

2. Administrative Action

No administrative changes will be required to implement Chapter Eleven.

Chapter Twelve (Cross-Border Trade in Services)

No statutory or administrative changes will be required to implement Chapter Twelve.

Chapter Thirteen (Financial Services)

No statutory or administrative changes will be required to implement Chapter Thirteen.

Chapter Fourteen (Telecommunications)

No statutory or administrative changes will be required to implement Chapter Fourteen.

Chapter Fifteen (Electronic Commerce)

No statutory or administrative changes will be required to implement Chapter Fifteen.

Chapter Sixteen (Competition-Related Matters)

No statutory or administrative changes will be required to implement Chapter Sixteen.

Chapter Seventeen (Government Procurement)

1. Implementing Bill

Chapter Seventeen of the Agreement establishes rules that certain government entities, listed in Annex 17-A of the Agreement, must follow in procuring goods and services. The Chapter's rules will apply whenever these entities undertake procurements valued above thresholds specified in Annex 17-A of the Agreement.

In order to comply with its obligations under Chapter Seventeen of the Agreement, the United States must waive the application of certain federal laws, regulations, procedures and practices that ordinarily treat foreign goods and services and suppliers of such goods and services less favorably than U.S. goods, services, and suppliers. Section 301(a) of the Trade Agreements Act of 1979 (19 U.S.C. 2511(a)) authorizes the President to waive the application of such laws, regulations, procedures, and practices with respect to "eligible products" of a foreign country designated under section 301(b) of that Act. By virtue of taking on the procurement-related

obligations in Chapter Seventeen, Korea is eligible to be designated under section 301(b) of the Trade Agreements Act and will be so designated.

The term "eligible product" in section 301(a) of the Trade Agreements Act is defined in section 308(4)(A) of that Act for goods and services of countries and instrumentalities that are parties to the WTO Agreement on Government Procurement (GPA) and countries that are covered under the NAFTA and other recent free trade agreements. Korea is a party to the GPA and U.S. agencies covered under the GPA must currently treat Korean goods and services as "eligible products" for procurements above specified dollar thresholds. When it enters into force, the Free Trade Agreement will lower those thresholds for Korean goods and services and those thresholds will apply to procurements conducted by all of the U.S. government entities subject to the GPA, plus procurements of the U.S. Social Security Administration.

Section 401 of the bill amends the definition of "eligible product" in section 308(4)(A) of the Trade Agreements Act. As amended, section 308(4)(A) of that Act will provide that, for Korea, an "eligible product" means a product or service of Korea that is covered under the Agreement for procurement by the United States. This amended definition, coupled with the President's exercise of his authority under section 301(a) of the Trade Agreements Act, will allow U.S. government entities covered by the Agreement to purchase on non-discriminatory terms products and services from Korea that fall within the lower thresholds established under the Agreement.

2. Administrative Action

As noted above, Annex 17-A of the Agreement provides that U.S. government entities subject to Chapter Seventeen of the Agreement must apply the chapter's rules to goods and services from Korea when they make purchases valued above certain dollar thresholds. USTR will notify the Federal Acquisition Regulatory Council ("FAR Council") of the thresholds that pertain to Korea under the Agreement. The FAR Council will then incorporate those thresholds into the Federal Acquisition Regulation in accordance with applicable procedures under the Office of Federal Procurement Policy Act.

Article 17.7 of the Agreement clarifies that a procuring entity is not precluded from preparing, adopting, or applying "technical specifications" to promote the conservation of natural resources and the environment, or to require a supplier to comply with generally applicable laws regarding fundamental principles and rights at work and acceptable conditions of work with respect to minimum wages, hours of work, and occupational safety and health, in the territory in which the good is produced or the service is performed. Thus, for example, a procuring entity is permitted to require a foreign producer to comply with laws guaranteeing freedom of association and protecting collective bargaining rights that generally apply in the territory in which the good is produced, even if that law does not apply to that foreign producer based on its location in an export processing zone.

Finally, neither this provision nor any other provision of Chapter Seventeen of the Agreement will affect application of the Davis-Bacon Act and related Acts (40 U.S.C. 3141 - 48 and 29 C.F.R. 5.1).

Chapter Eighteen (Intellectual Property Rights)

No statutory or administrative changes will be required to implement Chapter Eighteen.

Chapter Nineteen (Labor)

1. Implementing Bill

No statutory changes will be required to implement Chapter Nineteen.

2. Administrative Action

Article 19.5.1 of the Agreement establishes a Labor Affairs Council comprising senior officials from each Party. Article 19.5.3 of the Agreement calls for each government to designate an office to serve as a contact point with the other country and the public. The Department of Labor's Bureau of International Labor Affairs (ILAB) will serve as the U.S. contact point for these purposes, and will consult with USTR in carrying out this function.

Chapter Twenty (Environment)

1. Implementing Bill

No statutory changes will be required to implement Chapter Twenty.

2. Administrative Action

Article 20.6.1 of the Agreement establishes an Environmental Affairs Council, comprising senior-level officials, including officials with environmental responsibilities, from each Party. Article 20.9.1 of the Agreement provides that either government may request consultations with the other concerning any matter arising under the chapter and contemplates that each government will designate a contact point to receive such requests. USTR's Office of Environment and Natural Resources will serve as the U.S. contact point for this purpose.

TITLE V – OFFSETS

Increase in Penalty on Paid Preparers Who Fail to Comply with Earned Income Tax Credit Due Diligence Requirements

Section 501 of the bill amends section 6695 of the Internal Revenue Code of 1986 to increase from $100 to $500 the penalty on tax return preparers who fail to comply with the due diligence requirements for determining eligibility for the earned income tax credit.

Requirement for Prisons Located in U.S. to Provide Information for Tax Administration

Section 502 of the bill amends subchapter B of chapter 61 of the Internal Revenue Code of 1986 to require all prisons located in the United States to submit annually to the IRS a list of names and valid Social Security numbers of all inmates serving sentences of one year or more to assist in identifying fraudulent returns filed by prisoners.

Merchandise Processing Fee Rate

Section 503 of the bill amends section 13031 of the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) to provide for an increase in the current merchandise processing fee rate charged by Customs and Border Protection for formal entries to 0.3464 percent *ad valorem* and increases the cap on the range of such rate from 0.21 percent to 0.3464 percent *ad valorem*. The amendment does not affect the limitations imposed on user fees for goods under free trade agreement implementing acts, including section 203 of this bill. The change in rate addresses the increased costs Customs and Border Protection is incurring. The last legislative change to the merchandise processing fee occurred in 1995. The provision will be effective from December 1, 2015, through June 30, 2021.

Customs User Fee Extension

Section 504 of the bill amends section 13031 of COBRA to extend until August 2, 2021 the merchandise processing fees (MPFs) and until December 8, 2020 the passenger and conveyance processing fees authorized under that act.

Timing of Estimated Corporate Tax Payments

Section 505 of the bill increases the amount of the required installment of estimated tax otherwise due from a corporation with at least $1 billion in assets in (1) July, August, or September 2012 by 0.25 percent; and (2) July, August, or September 2016 by 2.75 percent. The bill reduces the next required installment to reflect the prior increase.

TAB 4

STATEMENT ON HOW THE UNITED STATES – KOREA FREE TRADE AGREEMENT MAKES PROGRESS IN ACHIEVING U.S. PURPOSES, POLICIES, OBJECTIVES, AND PRIORITIES

A. INTRODUCTION

The United States – Korea Free Trade Agreement ("Agreement") makes progress in achieving the applicable purposes, policies, objectives, and priorities of the Bipartisan Trade Promotion Authority Act of 2002 ("TPA Act"). In addition, the Agreement reflects the May 10, 2007 bipartisan Congressional-Executive agreement on trade. This Statement describes how and to what extent the Agreement makes progress in achieving the applicable purposes, policies, objectives, and priorities.

In terms of trade and investment flows, this Agreement will be the most significant free trade agreement the United States has concluded with a country outside North America. It will create significant new opportunities for American workers, farmers, businesses, and consumers by eliminating barriers to trade with our seventh-largest trading partner, and fifth-largest market for agricultural exports. The large-scale commercial benefits are clear: over 95 percent of U.S. exports to the Republic of Korea ("Korea") of consumer and industrial goods will become duty-free within five years after the Agreement enters into force. Virtually all remaining Korean tariffs on U.S. consumer and industrial goods will be eliminated within ten years. Key U.S. sectors that will benefit from duty elimination under the Agreement are machinery and equipment, auto parts, electronics, forest products, chemicals, and medical and scientific equipment.

Nearly two-thirds ($3 billion) of current U.S. farm exports to Korea will become duty-free on the day the Agreement takes effect. Other U.S. agricultural products will benefit from the creation and annual expansion of "tariff-rate quotas" that will provide duty-free access to Korea's market for specified quantities of imports. U.S. farm products that will most significantly benefit from improved access to Korea's market include pork, beef, wheat, corn, poultry, and a broad range of high value agricultural products such as almonds, pistachios, wine, fruits, fruit juices, and vegetables.

The Agreement calls for Korea to substantially reduce barriers to U.S. services and investments. The Agreement also includes high-standard provisions in such key areas as intellectual property rights, electronic commerce, transparency, customs and trade facilitation, dispute settlement, and labor and environmental protection.

The Agreement forms an integral part of the Administration's larger strategy of opening markets around the world through negotiating and concluding global, regional, and bilateral trade agreements. The Agreement provides the opportunity to strengthen our economic and political relationship with a long-time ally and a strong democracy, and advance our strategic interests in East Asia.

The Agreement makes progress in achieving the applicable purposes, policies, objectives, and priorities that the Congress spelled out in the TPA Act. Accordingly, the President strongly believes that the Congress should approve the Agreement and enact the legislation needed to implement it.

B. OVERALL TRADE NEGOTIATING OBJECTIVES

The TPA Act sets out a variety of "overall trade negotiating objectives" that call for future U.S. trade agreements to: (1) open markets by eliminating or reducing barriers to and distortions of trade and creating reciprocal market opportunities, in particular for small businesses; (2) further strengthen international trading disciplines; (3) foster economic growth in the United States and globally; and (4) promote environmental and worker rights policies in the context of trade. The Agreement builds on the foundation of existing trade agreements to make substantial progress in achieving each of these objectives and, in addition, reflects the May 10, 2007 bipartisan Congressional-Executive agreement on trade.

1. Market Opening

The Agreement is comprehensive in scope. Each Party has agreed to liberalize trade in virtually all goods, and to make significant market openings in services and government procurement.

- *Consumer/Industrial Goods.* Over 95 percent of U.S. exports of consumer and industrial goods will enter Korea duty-free within five years after the Agreement enters into force. Virtually all remaining tariffs on consumer and industrial goods will be eliminated within ten years. The average applied tariff on industrial goods in Korea currently is 6.2 percent, over two times greater than the U.S. average of 2.8 percent.

- *Textiles and Apparel.* The Agreement adopts a "yarn forward" origin rule, meaning that, generally, apparel using yarn and fabric from the United States and Korea will qualify for preferential tariff treatment. Most trade in textile and apparel goods that satisfy the Agreement's rules of origin will be duty-free immediately.

- *Agriculture.* Reducing Korea's average applied tariff of 54 percent on agricultural products, almost six times greater than the U.S. average of nearly 9 percent, will be of significant benefit to U.S. agriculture. Nearly two-thirds ($3 billion) of current U.S. agricultural exports to Korea will become duty-free on the day the Agreement enters into force, including important export priorities such as wheat, corn, soybeans for crushing, whey for feed use, hides and skins, cotton, cherries, pistachios, almonds, orange juice, grape juice, and wine. Korea's tariffs on most other U.S. agricultural products will be phased out within 15 years.

- *Services/Financial Services/Telecommunications.* The Agreement will provide enhanced access for U.S. firms to Korea's services market across a broad range of sectors, including express mail delivery, audio-visual services, foreign legal consultant services, environmental services, telecommunications, and insurance, banking, and other financial services.

Regarding the reduction or elimination of barriers for small business, in 2009, U.S. small- and medium-sized enterprises ("SMEs") exported $8.4 billion in merchandise to Korea, representing 35 percent of total U.S. merchandise exports to Korea. U.S. SMEs should benefit from the significant tariff cuts under the Agreement. Eighty-nine percent of U.S. businesses exporting to Korea are small businesses.

2. Trade Disciplines for the Digital Economy

The Agreement includes high-standard commitments to promote trade in digital products such as software, music, images, videos, and text. The Agreement draws from traditional trade principles to fashion customized nondiscrimination rules that will apply specifically to digital products. The Agreement also commits both Parties to refrain from imposing tariffs on digital products and includes provisions relating to electronic authentication, online consumer protection, and the acceptance of electronically transmitted trade administration documents.

The Agreement seeks to ensure that workers and firms can fully realize its market-opening potential by building on disciplines currently in place through other agreements. Thus, the Agreement sets out rules on intellectual property rights ("IPR") that clarify and build on those in the World Trade Organization ("WTO") Agreement on Trade-Related Aspects of Intellectual Property Rights and provide for implementation of more recent World Intellectual Property Organization treaties on protection of copyright and rights of performers and producers to strengthen enforcement and enhance IPR rules.

The Agreement also includes detailed rules governing telecommunications services, which establish market-opening disciplines that extend beyond those in effect under the WTO

Agreement. In addition, the Agreement contains innovative procedures for settling disputes that may arise under the Agreement.

3. Fostering U.S. Economic Growth

According to the U.S. International Trade Commission ("ITC"), when fully implemented the Agreement is estimated to boost U.S. GDP by $10.1 – 11.9 billion (0.1 percent). The ITC estimated that U.S. exports to Korea will increase by $9.7 to 10.9 billion. Formal models, such as the ITC model, however, tend to underestimate the benefits of trade agreements because their scope is limited (*e.g.*, they do not assess the impact of rules changes, such as improved IPR protection, and group many industries and products into a limited number of categories for analysis) and because not all the expected effects of the Agreement are necessarily measured (*e.g.*, they do not estimate or fully estimate dynamic or intermediate growth gains from trade liberalization). The ITC model, specifically, also does not reflect the removal of barriers to trade in services. It is clear, therefore, that the Agreement will produce economic gains beyond those accounted for by the ITC.

4. Labor Rights and Environmental Protection

Trade agreements can, and should, complement efforts to protect worker rights and enhance environmental protection. Accordingly, the Agreement includes meaningful commitments by each country on labor and environmental protection. The set of commitments included in the Agreement reflects the May 10, 2007 bipartisan Congressional-Executive agreement on trade.

The Parties reaffirm their obligations as members of the International Labor Organization ("ILO"). The Agreement is one of the first U.S. trade agreements to include a provision requiring each Party to adopt and maintain in its statutes and regulations, and practice thereunder, the fundamental labor rights stated in the 1998 ILO *Declaration on Fundamental Principles and Rights at Work and its Follow-up* adopted by the International Labor Organization ("ILO Declaration"), including for purposes of the Agreement's labor chapter a prohibition on the worst forms of child labor. To establish a violation of this obligation a Party must demonstrate that the other Party has failed to comply with its terms in a manner affecting bilateral trade or investment. The Agreement also provides that neither Party will waive or derogate from its statutes and regulations that implement this obligation in a manner affecting trade or investment between the Parties.

Each Party also agrees that it will not to fail to effectively enforce its labor laws on a sustained or recurring basis in a manner affecting bilateral trade or investment. The labor chapter defines "labor laws" to include laws directly related to the labor rights as stated in the ILO Declaration, laws providing for acceptable conditions of work with respect to minimum wages,

hours of work, and occupational safety and health, and laws providing labor protections for children and minors, including the effective abolition of child labor and a prohibition on the worst forms of child labor. All obligations set out in the Agreement's labor chapter will be subject to enforcement through the same general dispute settlement procedures and remedies applicable to the Agreement's commercial obligations. The Parties will also create a labor cooperation mechanism through which they will collaborate in addressing labor matters of common interest.

In addition, the Agreement's chapter on government procurement is one of the first U.S. trade agreements to include a labor-related provision clarifying that in procurements subject to the Agreement, a government agency may adopt technical specifications that require suppliers to comply with generally applicable laws regarding fundamental principles and rights at work and acceptable conditions of work in the territory where the suppliers make the product or perform the service that the agency will purchase.

The Agreement's environment chapter commits each Party to strive to ensure that its laws and policies provide for and encourage high levels of environmental protection and to continue to improve its respective levels of protection. The Agreement is also one of the first U.S. trade agreements to require each country to adopt, maintain, and implement laws, regulations, and all other measures to fulfill its obligations under certain multilateral environmental agreements ("covered agreements") to which both governments are parties. To establish a violation of this obligation a Party must demonstrate that the other Party has failed to comply in a manner affecting bilateral trade or investment.

The environment chapter also commits each Party not to fail to effectively enforce its environmental laws, and its laws, regulations, and other measures to fulfill its obligations under the covered agreements, on a sustained or recurring basis in a manner affecting bilateral trade or investment. The chapter also provides that neither Party may waive or derogate from its environmental laws in a manner affecting bilateral trade or investment other than pursuant to the waiver provisions of those laws. Further, the chapter contains provisions to enhance the mutual supportiveness of trade and environmental policies. As is the case for the Agreement's labor chapter, all obligations under the environment chapter will be subject to enforcement through the same general dispute settlement procedures and remedies as those applicable to the Agreement's commercial obligations. The two Parties have also signed a separate Environmental Cooperation Agreement to facilitate bilateral cooperation on environmental matters.

Finally, the Agreement's government procurement chapter clarifies that government agencies may include technical specifications in their procurements to promote environmental protection.

C. PRINCIPAL TRADE NEGOTIATING OBJECTIVES

The TPA Act establishes a variety of "principal trade negotiating objectives." The Agreement makes substantial progress toward each of the applicable goals set out in the Act.

1. Opening Markets for U.S. Goods

As noted above, the Agreement eliminates virtually all Korean import duties on U.S. goods, reducing most tariffs to zero as soon as the Agreement takes effect. Moreover, the Agreement includes specific provisions designed to reinforce the increased market opportunities that duty-free trade will offer and provide greater certainty for U.S. exporters in accessing Korea's markets. For example, in addition to cutting tariffs on agricultural goods, the Agreement will facilitate bilateral trade in farm and ranch products through a new bilateral standing committee established to address sanitary and phytosanitary ("SPS") issues. The two Parties will also increase bilateral cooperation on technical regulations, standards, and conformity assessment procedures, which will help to address unnecessary technical barriers to trade ("TBT") that may hinder U.S. companies from taking full advantage of the Korean market.

The Agreement contains a comprehensive package of provisions to ensure that the Korean market is open to U.S.-made automobiles. The Agreement eliminates discriminatory aspects of Korea's vehicle tax regime, and addresses nontariff barriers arising from Korean automotive regulations to ensure that they do not prevent U.S. vehicles from accessing the Korean market, including by establishing California standards as the benchmark for Korea's non-methane organic gas emissions standards. Under the Agreement Korea is prohibited from adopting technical regulations related to motor vehicles that create unnecessary obstacles to trade. Building on the progress made by these provisions toward achieving TPA market opening objectives, the commitments contained in the February 10, 2011 Exchange of Letters between Korea and the United States further advance those objectives. Korea will allow a U.S. manufacturer that sells 25,000 or fewer originating vehicles in Korea annually to certify that its originating vehicles meet U.S. automotive safety standards, whereupon Korea will deem those vehicles compliant with its safety standards. For all significant regulations affecting motor vehicles, Korea also agreed to provide a one-year grace period between the date a regulation is issued and the date manufacturers must comply with it, and to conduct post-implementation reviews of existing significant motor vehicle-related regulations to assess whether the regulations remain appropriate.

In the telecommunications equipment sector, the Agreement also includes specific provisions guarding against the adoption of technical requirements that could be applied to disadvantage U.S. technologies.

2. Opening Markets for U.S. Services

The Agreement creates new market opportunities in Korea for a range of key U.S. services suppliers and will lock in access in sectors where Korea's services markets are already open. The Agreement includes a market-opening services framework based in substantial part on a trade-liberalizing "negative list" approach. This means that all services sectors will be subject to the Agreement's rules unless a Party negotiated a specific exemption.

The Agreement either opens or locks in existing access to Korea's services markets in such priority U.S. services sectors as financial services, telecommunications, computer and related services, distribution services, professional services, advertising, audiovisual services, education and training, tourism, construction and engineering, energy services, and environmental services. The Agreement's market-opening provisions are complemented by high-standard rules governing regulatory transparency – rules that are especially important given the highly regulated nature of many services industries.

Under the Agreement, Korea will enhance access for U.S. suppliers to another key services market – express delivery. The Agreement includes a comprehensive definition of express delivery services that requires Korea to provide national treatment, most-favored-nation treatment, and additional market access to U.S. express delivery suppliers. The Agreement also addresses the issue of postal monopolies directing revenues derived from monopoly postal services to confer an advantage on express delivery services.

In the financial services sector, Korea will undertake commitments to ensure a more transparent and open financial services regime. The Agreement also helps U.S. financial service suppliers take advantage of regional economies of scale. In addition, in the insurance sector, the Agreement levels the competitive playing field between government-owned Korea Post, sectoral cooperative insurance suppliers, and U.S. private sector firms.

3. Opening Markets for U.S. Investment

The Agreement commits Korea to provide a strong and predictable legal framework for U.S. investors. Investments covered by the Agreement include companies, real estate, intellectual property rights, concessions, permits, and debt instruments in Korea. With limited exceptions, the Agreement gives U.S. investors the opportunity to establish, acquire, and operate investments in Korea on the same basis as Korea's own investors or other foreign investors. Under the Agreement, the United States will continue to provide Korean investors a high level of protection and due process, but, consistent with TPA negotiating objectives, the Agreement does not require the United States to give Korean investors greater substantive rights than U.S. companies already enjoy in the United States.

Under the Agreement, Korea will provide U.S. investors substantive protections and due process rights that are consistent with U.S. legal principles and practice. For example, the Agreement includes protection against denials of justice in accordance with the principle of due process embodied in the principal legal systems of the world. The expropriation provisions of the Agreement draw heavily from principles developed in U.S. takings law under the Fifth Amendment of the U.S. Constitution. Korea may expropriate an investment only for a public purpose and only if it acts in a non-discriminatory manner, affords an affected investor due process, and pays prompt, adequate, and effective compensation. The Agreement also clarifies that expropriation claims are limited to property rights and property interests, not other types of interests, and incorporates tests used by the U.S. Supreme Court to determine whether a regulatory taking has occurred. The expropriation provisions also recognize that, as has been the case in U.S. practice, nondiscriminatory regulatory actions designed and applied to protect legitimate public welfare objectives only rarely constitute an expropriation.

The Agreement also prohibits Korea from burdening U.S. investors with protectionist "performance requirements" – such as rules requiring investors to buy local products – and ensures that Korea will allow U.S. investors to transfer funds related to their investments into and out of Korea.

The Agreement establishes a dispute settlement mechanism that will allow an investor from one Party who invests in the other Party to pursue a damages claim under the Agreement against the host government through binding international arbitration. The investor may assert that the Party has breached a substantive obligation of the investment chapter or that it has breached an investment agreement with, or an investment authorization granted to, the investor or its investment. Key provisions afford public access to information on these "investor-State" dispute settlement proceedings. For example, the Agreement requires the two Parties to make key documents available to the public and to open arbitral hearings to the public, with limited exceptions for business and other legally confidential information. The Agreement also authorizes arbitral tribunals to accept *amicus* submissions from the public. In addition, the Agreement includes provisions, based on those used in U.S. courts, to dispose quickly of frivolous claims.

Finally, the Agreement calls on the Parties to consider, within three years after the Agreement enters into force, whether to establish an appellate body or similar mechanism to review awards that arbitral tribunals render under the investment chapter.

4. Intellectual Property Rights

The Agreement clarifies and builds on existing international standards for the protection and enforcement of intellectual property rights, with an emphasis on new and emerging technologies. The Agreement ensures that Korea will provide a high level of IPR protection,

similar to that provided under U.S. law. Key provisions of the Agreement, such as those on preventing circumvention of anti-piracy devices and establishing the scope of liability for copying works on the Internet, are modeled on U.S. statutes.

The Agreement includes state-of-the-art protection for trademarks and copyrights as well as expanded protection for patents and undisclosed information.

The Agreement requires Korea to accede to certain international copyright and related rights treaties and to extend its term of protection for copyrighted works. Under the Agreement, Korea will ensure that copyright owners maintain rights with respect to temporary copies of their works, which is vital for protecting copyrighted music, videos, software, and text from widespread unauthorized sharing over the Internet. The Agreement also requires each Party to ensure that its government agencies use only legitimate computer software, thus setting a positive example for private users. To prevent piracy of satellite television broadcasts, the Agreement also requires Korea to protect encrypted satellite signals as well as the programming those signals carry.

The Agreement commits Korea to make patent rights available for inventions, with certain exceptions, and provides for extending a patent's term if there are unreasonable delays in issuing the patent or granting regulatory approval for marketing the patented product. The Agreement also requires Korea to protect against unauthorized disclosure or unfair commercial use of test data and other information that pharmaceutical and agricultural chemical companies submit to government regulators in order to secure regulatory approval for their products. Under the Agreement, Korea will protect for at least five years such information generated in connection with pharmaceutical product approvals and will protect similar information for agricultural chemicals for at least ten years.

These standards are made more meaningful through requirements for tough enforcement measures and remedies to combat piracy and counterfeiting, including procedures in civil cases for seizure and destruction of pirated and counterfeit products, and the equipment used to manufacture these products. The Agreement also commits Korea to ensure that its criminal law enforcement authorities are empowered to seize goods, order the forfeiture of assets, and destroy counterfeit and pirated goods and the equipment used to produce those goods. Korea must also enable its enforcement officials to act on their own initiative against counterfeit and pirated goods, even without a formal complaint by the right-holder, either by stopping them at the border or initiating criminal actions, thus providing more effective enforcement against these products.

5. Transparency

Without a high standard of regulatory transparency, the benefits of market-opening trade commitments can be lost through arbitrary or unfair government regulations. Accordingly, the Agreement includes provisions that will ensure that Korea observes fundamental principles of regulatory transparency. Those provisions are set out in a specific chapter of the Agreement dealing with regulatory transparency as well as in provisions addressing customs administration, TBT, investment, cross-border trade in services, financial services, telecommunications, and pharmaceuticals and medical devices. The Agreement's principal transparency rules are based on U.S. practice under the Administrative Procedures Act.

Increased transparency is an effective tool in addressing government corruption in international trade. Under the Agreement, Korea must have in place prohibitions on bribery in matters affecting international trade and investment, including bribery of foreign officials, and establish criminal penalties for such offenses. In addition, Korea must adopt appropriate measures to protect those who, in good faith, report acts of bribery. The Agreement also affirms the commitment of both Parties to prevent and combat corruption in international trade and to work jointly to support appropriate initiatives in international fora.

6. Regulatory Practices

The Agreement reduces the possibility that regulatory practices can be used to place U.S. goods or companies at a competitive disadvantage in Korea's market. The Agreement imposes disciplines against protectionist practices of this sort across a broad spectrum of government measures, including disciplines on customs practices, TBT measures, government procurement practices, and regulations affecting services, telecommunications, electronic commerce, and investment. In addition, the Agreement imposes specific obligations on regulatory transparency, rights of appeal in administrative proceedings, and access to information. The Agreement also includes a chapter addressing anticompetitive practices.

In addition, the Agreement includes an entire chapter directly addressing issues related to market access and innovation of pharmaceutical products and medical devices. The chapter calls for Korea to ensure that its national health care authorities maintain fair, efficient, and transparent procedures for listing pharmaceutical products and medical devices eligible for reimbursement under its national health care system and for setting the amount of reimbursement for those products and devices. Korea will also establish an independent review process that an applicant directly affected by a government pricing and reimbursement determination may invoke.

7. Electronic Commerce

The Agreement requires both Korea and the United States to apply the principle of national treatment and NTR (MFN) treatment to trade in electronically transmitted digital products (*e.g.*, digitally encoded computer programs, video, images, and sound recordings). The Agreement includes rules prohibiting duties on electronically transmitted digital products and limiting duties on digital products stored on a carrier medium to a duty based on the value of the carrier medium alone. In so doing, the Agreement creates a strong foundation for wider efforts to bar duties and discriminatory treatment of digital products. The Agreement also includes provisions relating to the authentication of electronic transactions, online consumer protection, and the acceptance of electronically transmitted trade administration documents.

8. Trade in Agricultural Products

As described above, the Agreement cuts Korean tariffs on U.S. agricultural products, with immediate duty-free access across a wide variety of U.S. farm and ranch products. The Agreement also includes several provisions designed to eliminate specific Korean barriers to U.S. agricultural products, while providing reasonable adjustment periods for producers of U.S. import-sensitive agricultural goods, including a TRQ for certain dairy products entering the United States. In addition, the Agreement includes provisions designed to ensure that Korea administers its TRQs in a fair and transparent manner.

9. Labor Rights and Environmental Protection

As described earlier, the Agreement is one of the first U.S. trade agreements to include a commitment by each Party to implement in its law and practice the fundamental labor rights as stated in the ILO Declaration, reflecting a key element of the May 10, 2007 bipartisan Congressional-Executive agreement on trade. Moreover, the Agreement's labor chapter also includes a commitment by each Party not to fail to effectively enforce its labor laws, including its laws embodying those fundamental rights in a manner affecting bilateral trade or investment. In addition, all of the Agreement's labor obligations will be enforceable through the same dispute settlement procedures and remedies that apply to the Agreement's commercial obligations. The United States and Korea also commit to cooperate on labor issues, in part through a "labor cooperation mechanism" described in an annex to the Agreement's labor chapter.

The Agreement is also one of the first U.S. trade agreements to call for each Party to adopt, maintain, and implement laws, regulations, and all other measures to fulfill its obligations under certain multilateral environmental agreements ("MEAs") to which both governments are parties. Similar to a provision in the Agreement's labor chapter, a key component of the Agreement's environmental provisions is a commitment by each Party that it will not fail to effectively enforce its environmental laws and its measures to fulfill its obligations under the

specified MEAs in a manner affecting bilateral trade or investment. The Agreement also will prohibit each Party from waiving or otherwise derogating from its domestic environmental laws in a manner affecting bilateral trade or investment other than pursuant to the waiver provisions of those laws. Each of the obligations set out in the Agreement's environment chapter will be enforceable through the same dispute settlement procedures and remedies as those available to enforce the Agreement's commercial obligations.

10. Dispute Settlement

The Agreement includes detailed procedures for settling disputes that may arise between the Parties over its implementation. The Agreement's general dispute settlement remedies and procedures will be available for all of its enforceable obligations, including the Agreement's commercial, environmental, and labor provisions. In addition, the Agreement provides an expedited dispute settlement mechanism specifically for disputes that relate to motor vehicles.

The Agreement's dispute settlement procedures rely principally on consultations and compliance rather than on imposition of trade sanctions or penalties. The procedures set high standards of openness and transparency. The Agreement requires dispute settlement proceedings to be open to the public, provides for the disputing Parties to release their legal briefs and other filings to the public (except for confidential information), and authorizes dispute settlement panels to receive submissions from interested non-governmental groups.

If a panel finds that a Party has violated an obligation under the Agreement, the two Parties must seek to agree on a resolution to the dispute. If they cannot agree on a resolution, they must try to agree on acceptable trade compensation. If the two Parties cannot agree on compensation, or if the Party that initiated the proceeding believes the defending Party has failed to implement an agreed resolution, the complaining Party may provide notice that it intends to suspend trade benefits equivalent in effect to those impaired as a result of the disputed measure. Alternatively, the defending Party may provide notice that it will pay an annual monetary assessment to the other Party. The two Parties must seek to agree on the amount of the assessment. If they cannot, the assessment will be set at 50 percent of the level of trade concessions the complaining Party is authorized to suspend. This mechanism meets the TPA Act objectives of encouraging the provision of trade-expanding compensation as well as the imposition of penalties to encourage compliance.

The Agreement includes an expedited dispute settlement mechanism for disputes concerning motor vehicles. Under this mechanism, if a panel determines that a Party has not met its obligations under the Agreement with respect to motor vehicles and, as a result, has materially affected their sale or distribution, the other Party may revoke the tariff concessions it made under the Agreement with respect to passenger vehicles until the violation is remedied.

11. Trade Remedies

The Agreement includes a safeguard procedure, similar to the procedures in other U.S. trade agreements, which will be available to aid domestic industries in the unlikely event that an industry sustains or is threatened with serious injury due to increased imports resulting from the reduction or elimination of U.S. import duties under the Agreement. The Agreement also includes a special safeguard mechanism to address the possibility that duty reduction or elimination under the Agreement could result in damaging levels of textile or apparel imports. In addition to the provisions of the Agreement, Korea agreed to a special safeguard procedure for motor vehicles in the exchange of letters signed in February 2011.

The Agreement will not affect U.S. rights to take safeguard actions under section 201 of the Trade Act of 1974, which implements the WTO *Agreement on Safeguards* and the *General Agreement on Tariffs and Trade 1994*. Under the Agreement, the President may, but will not be required to, exempt imports of goods from Korea from a WTO safeguard measure, if the goods are not a substantial cause or threat of serious injury.

The Agreement also provides that each country will retain its rights and obligations under the WTO Agreement with regard to the application of antidumping and countervailing duties. Thus, the Agreement will not affect U.S. rights and obligations regarding these trade remedies as they currently exist under the WTO. The Agreement provides that a Party will notify the other Party if it receives an antidumping or countervailing duty application and that following an affirmative preliminary determination, a Party's competent authorities will provide an opportunity to exporters of the other country to consult regarding proposed price undertakings. Antidumping and countervailing duty measures may not be challenged under the Agreement's dispute settlement procedures.

D. PRIORITIES FOR MAINTAINING GLOBAL COMPETITIVENESS

The TPA Act also calls for the President to promote certain priorities to address and maintain U.S. competitiveness in the global economy. The Agreement makes progress in promoting each of these priorities.

1. Labor Cooperation

The United States and Korea are members of the ILO and have a longstanding cooperative relationship on labor issues. During the negotiations, government labor experts from the two countries convened to discuss their respective labor laws and the operation of each country's labor law system. The Parties will continue to consult and work together to promote respect for the rights and principles embodied in the ILO Declaration and ILO *Convention 182 Concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of*

Child Labour. The Agreement establishes a labor cooperation mechanism that provides for a range of possible collaborative labor activities. The U.S. Department of Labor and Korea's labor ministry will serve as contact points for this mechanism and, together with officials from other appropriate agencies, will carry out the work under it.

2. Domestic Policy Objectives

The Agreement fully takes into account critical U.S. domestic policy objectives, such as the need to maintain flexibility in addressing U.S. national security and public health, safety, and consumer interests. The Agreement includes a broad set of general policy exceptions for measures governing trade in both goods and services to ensure that the United States remains fully free to safeguard the national and public interest, including specific exceptions for national security, public health and morals, conservation, taxation, and protection of confidential information. Consistent with the May 10, 2007 bipartisan Congressional-Executive agreement on trade, the Agreement includes language clarifying that an arbitral tribunal or panel must apply the Agreement's "essential security" exception if a Party invokes it in a proceeding. The Agreement also avoids disturbing existing state and local governmental measures by including "grandfather" clauses that will exempt those measures from challenge under the Agreement.

3. Relationship between MEAs and the Agreement

As noted in the Administration's environmental review of the Agreement, the environment and sustainable development are important concerns for both the United States and Korea. The Agreement's environment chapter will obligate each Party to adopt and maintain laws, regulations, and all other measures to fulfill its obligations under certain "covered agreements," *i.e.*, specified MEAs to which the United States and Korea are both parties. In addition, the Agreement expressly recognizes that certain MEAs play an important role in protecting the environment and that the environment chapter and a separate bilateral environmental cooperation agreement can contribute to realizing the objectives of those MEAs. The Agreement, therefore, commits the Parties to continue to seek means to enhance the mutual supportiveness of MEAs and trade agreements to which they are both parties.

In the event of any inconsistency between a Party's obligations under the Agreement and one of the covered agreements, the Agreement provides that the Party must seek to balance its obligations under both agreements, but this will not preclude the Party from taking a measure to comply with the MEA as long as the measure's primary purpose is not to impose a disguised restriction on trade.

4. Currency and Exchange Rate Manipulation

Section 2102(c)(12) of the TPA Act states that "[i]n order to address and maintain United

States competitiveness in the global economy, the President shall ... seek to establish consultative mechanisms among parties to trade agreements to examine the trade consequences of significant and unanticipated currency movements and to scrutinize whether a foreign government engaged in a pattern of manipulating its currency to promote a competitive advantage in international trade."

The Agreement's provisions on investment, cross-border trade in services, and financial services will promote and protect the freer international movement of capital and consequently make it more difficult to manipulate exchange rates to achieve levels inconsistent with levels set by market forces.

The currency movements mentioned in section 2102(c)(12) can arise from many conditions, particularly from macroeconomic developments, macroeconomic policy changes, or the appearance of new information on fundamental economic conditions. The determination of whether any such movement reflects currency manipulation to promote a competitive advantage in international trade must therefore take into account a broad range of issues, institutions, and market developments which will require a review mechanism with a larger scope than any specific trade agreement.

The Secretary of the Treasury, under the Omnibus Trade and Competitiveness Act of 1988 (22 U.S.C. 5304, 5305, and 5306), provides semiannual reports on the international economic and exchange rate policies of the major trading partners of the United States after having consulted with the Board of Governors of the Federal Reserve System and with the International Monetary Fund ("IMF") management and staff. These reports consider whether countries manipulate the rate of exchange between their currency and the United States dollar for purposes of preventing effective balance of payments adjustments or gaining an unfair competitive advantage in international trade. Each member of the IMF is obligated, under Article IV of the IMF Articles of Agreement, to avoid manipulation of exchange rates for such purposes.

In its analysis of exchange rate policies of foreign countries and in its consultations with the IMF concerning these policies, the Department of the Treasury will ensure that currency movements mentioned in section 2102(c)(12) are examined. The Department of the Treasury will seek to resolve problems of currencies that are considered to be manipulated in the sense of section 2102(c)(12) through discussions with the foreign authorities responsible for foreign exchange rate policies.

5. Reporting Requirements

As required under the TPA Act, the Administration has provided a report to the Congress describing Korea's laws governing exploitative child labor. In addition, the Administration has

reported to the appropriate Congressional committees as required under the TPA Act on: (1) the Administration's environmental review of the Agreement; and (2) its review of the Agreement's impact on U.S. employment. The Administration has also provided the Congress a labor rights report on Korea. All of these reports will be made available to the public. Finally, the Administration has reported, as specified in the TPA Act, on U.S. efforts to establish consultative mechanisms to strengthen Korea's capacity to promote respect for core labor standards and to develop and implement standards for the protection of the environment and human health based on science.

TAB 5

STATEMENT OF WHY THE UNITED STATES – KOREA FREE TRADE AGREEMENT IS IN THE INTERESTS OF U.S. COMMERCE

INTRODUCTION

The United States – Korea Free Trade Agreement (KORUS) provides for reciprocal trade liberalization between the United States and the Republic of Korea ("Korea"). The elimination of tariffs and the reduction of certain Korean taxes on automobiles under the KORUS is estimated to increase U.S. Gross Domestic Product (GDP) by up to $12 billion and U.S. goods exports by nearly $11 billion annually. In addition, U.S. private services exports to Korea are expected to grow significantly, from a base of $12.6 billion in 2009. Together, these export opportunities support the President's National Export Initiative goal of doubling exports by the end of 2014.

In February 2006, the United States initiated negotiations with Korea on a trade agreement. These negotiations were completed April 1, 2007, and the KORUS was signed on June 30, 2007. Additional agreements, which principally address issues related to autos, were signed on February 10, 2011.

WHY A TRADE AGREEMENT WITH KOREA?

The KORUS is essential to ensuring U.S. competitiveness in Korea and is a necessary step to correct the existing imbalance in our trade relationship with Korea. Eleven years ago, the United States was the top exporter to Korea, providing one-fifth of all Korean imports; today we are in third place with less than 10 percent market share. Implementing the KORUS can help U.S. businesses and their workers stem this downward slide by making U.S. products more competitive in the Korean market. U.S. exporters of industrial goods to Korea currently pay an average 6.2 percent tariff, or over $1.3 billion a year. In contrast, Korean exporters of industrial goods to the United States currently face an average 2.8 percent tariff. The KORUS will level the playing field, eliminating tariffs on over 95 percent of U.S. exports of consumer and industrial products to Korea within five years of entry into force, including computers and electronic products; auto parts; power generation equipment; chemicals; medical and scientific equipment; and certain wood products. Most remaining tariffs will be eliminated within ten years. Almost two-thirds of U.S. agricultural exports to Korea will be immediately duty-free when the KORUS enters into force ($3.0 billion duty-free out

Moves the Trade Relationship to Full Partnership

The KORUS will level the playing field by eliminating the significant tariff imbalance that currently favors Korean exporters over U.S. exporters. Korea's current applied tariffs on consumer and industrial goods average 6.2 percent. The average applied U.S. tariff rate is only 2.8 percent — less than half of the Korean rate. The KORUS levels the playing field, enhances competition, and brings the commercial relationship to full partnership.

of $4.9 billion average during the period 2008-2010). (USDA data; http://www.fas.usda.gov/ustrade/USTExFAS.asp?QI=.) Agreements like the KORUS not only reduce foreign barriers to U.S. trade, but also require important reforms of the partner country's domestic legal and business environment that will encourage business development and investment. In this instance, Korea will make reforms that include providing greater transparency for government regulatory actions, improving the protection and enforcement of intellectual property rights, and providing clear guidance on customs matters.

Expanding Economic Opportunities for U.S. Manufacturers, Workers, Farmers and Ranchers

Korea is our seventh largest export market, and it continues to grow. Between 2003 and 2010, U.S. merchandise exports to Korea grew from $24.1 billion to $38.8 billion. The market access and trade disciplines provided by the KORUS offer an opportunity to further expand U.S. exports to a region that is already seeing high export growth rates. In 2010, total goods trade between the United States and Korea was $87.7 billion. The U.S. International Trade Commission (ITC) estimates that the reduction of Korean tariffs and tariff-rate quotas on goods alone would add up to $12 billion to annual U.S. GDP and up to $11 billion in annual merchandise exports to Korea. The KORUS will support tens of thousands of additional American jobs.

Although no longer the number one exporter to Korea, the United States remains an important source of Korea's imports, with a 9.5 percent market share in 2010. Despite Korea's close proximity to other competitive Asian economies, such as China, Japan, and the rest of the Asia Pacific group, the high quality and wide selection of competitively priced U.S. products provide U.S. exporters with a distinctive edge, one which will be enhanced under the tariff elimination provisions of the KORUS.

Korea is carrying out an ambitious policy of concluding free trade agreements with its main trading partners. For example, Korea's trade agreement with the European Union (EU) entered into force on July 1, 2011. Korea's trade agreement with Peru entered into force on August 1, 2011. Korea presently has additional trade agreements in place with Chile, India, the 10 country ASEAN group, and the four countries of the European Free Trade Association (EFTA), among others. In addition, the country is negotiating new trade agreements with several countries and regional groups, notably including Australia, Colombia, Turkey, and New Zealand. Korea is also considering launching negotiations with a number of trading partners, including China, and is exploring re-launching its stalled negotiations with Japan. Most of these countries compete with the United States in the Korean market. Should the United States not implement the KORUS, the U.S. share of Korea's imports will further erode as Korea's trade agreements with competitor countries take hold, leaving U.S. exporters in an increasingly disadvantaged position.

Advancing the U.S. Trade Agenda

The KORUS is a key part of the Administration's regional and global efforts to open

markets and enable U.S. businesses to sell goods and services around the world. As Korea's trade ties with us deepen, the United States will look for new opportunities to work with Korea in multilateral fora such as the World Trade Organization (WTO). The common disciplines and trade objectives developed through the KORUS will enhance our ability to forge consensus on the global trading level.

U.S. SMALL AND MEDIUM-SIZED ENTERPRISES: KEY EXPORTERS TO KOREA

The KORUS will be of particular benefit to U.S. small- and medium-sized enterprises (businesses with fewer than 500 employees). In 2008, U.S. small- and medium-sized enterprises (SMEs) exported $11.2 billion in merchandise to Korea, representing 35 percent of total U.S. exports to Korea — above the 31 percent SME share of U.S. exports to the world.

U.S. SMEs in particular benefit from tariff elimination under our trade agreements, and should benefit from the significant tariff cuts under the KORUS.

> Eighty-nine percent of the U.S. businesses exporting to Korea are small businesses.

The transparency obligations, particularly those contained in the customs chapter, are also very important to U.S. SMEs, which may not have the resources to navigate complex customs requirements and other regulatory red tape.

Free trade is important to U.S. SMEs

- U.S. SMEs are already taking advantage of U.S. efforts to open markets throughout the world. In 2008, SMEs represented nearly 96 percent of exporting companies to our NAFTA partners Canada and Mexico.

- SMEs represented a majority of U.S. exporting companies to our other trade agreement partners in 2008, including Australia (91 percent), Singapore (89 percent), Chile (86 percent), and Morocco (75 percent).

- U.S. SMEs represented over 90 percent of all U.S. exporters to Dominican Republic-Central America Free Trade Agreement partner countries (Costa Rica, the Dominican Republic, El Salvador, Guatemala, Honduras, and Nicaragua) in 2008.

- According to the U.S. ITC, an estimated 40 percent of jobs supported by goods and services exports are from SME direct and indirect exports.

ENHANCED MARKET ACCESS TO KOREA

Over 95 percent of U.S. exports of consumer and industrial products will enter Korea duty-free within five years of implementation of the KORUS, including exports in the following key industrial sectors: agricultural equipment, aerospace, automotive, building products, consumer goods, electrical equipment, environmental goods, footwear and

travel goods, information and communications technologies, metals and ores, paper and paper products, scientific equipment, shipping and transportation, and wood and lumber. All remaining tariffs on non-textile consumer and industrial products will be phased out over ten years, with the exception of tariffs on four fish products that will be phased out over 12 or 15 years. The KORUS will benefit farmers and ranchers by immediately eliminating tariffs on two-thirds of the value of current U.S. agricultural exports, with the tariffs on virtually all remaining agricultural products phased-out over a defined time period of 5 to 15 years in most cases.

INDUSTRIAL GOODS

Aerospace

U.S. exports of aerospace products averaged over $2.5 billion during the period 2008-2010, accounting for 8.2 percent of total U.S. industrial exports to Korea. All U.S. aerospace exports to Korea, which are currently subject to tariffs that average 3.5 percent and range up to 8 percent, will be duty-free within three years after entry into force of the KORUS. Key U.S. products that will benefit from the rapid tariff elimination include turbojets, turbo propellers, gas turbines, radar apparatus, and navigation instruments.

Average Korean tariffs on imports of goods from the United States

Auto and Auto Parts	8.3%
Building Products	7.8%
Chemicals	6.1%
Consumer Goods	7.0%
Electrical Equipment	7.4%
Fish and Fish Products	17.2%
Machinery	7.5%
Medical Equipment	5.4%
Scientific Equipment	4.7%

Chemicals

Chemicals accounted for over 17 percent of U.S. industrial exports to Korea during the period 2008-2010, averaging $5.4 billion per year. More than 82 percent of chemical exports to Korea, currently subject to average tariffs of 6.1 percent and ranging up to 50 percent, will be duty-free within three years after entry into force of the KORUS. The remaining tariffs will be phased out over the next two to seven years. Best export prospects in this sector include plastics articles, polyurethane, cellulose acetate, and phenols. Additionally, tariffs on more than 97 percent of pharmaceuticals and fertilizer and agrochemical exports will fall to zero within three years of entry into force of the KORUS.

Environmental Goods

Environmental goods, which include a variety of products geared toward improving the environment and human safety, accounted for over 4 percent of U.S. industrial exports to Korea during the period 2008-2010, averaging $1.3 billion. More than 95 percent of U.S. exports of environmental goods to Korea, currently subject to average tariffs of 5.8 percent and ranging up to 16 percent, will enter Korea duty-free within three years. Korea's remaining tariffs will be phased out over the next two to seven years. Best export prospects include certain air and gas pumps, water filtration and purification

machinery, heat exchange pumps, and renewable energy equipment, including solar and wind technology components.

Machinery

Machinery accounted for over 9 percent of total U.S. industrial exports to Korea during the period 2008-2010, averaging $2.8 billion. Korea's applied tariffs on these products average 7.5 percent. As a result of the KORUS, over 86 percent of this trade will enter Korea duty-free within three years of entry into force of the KORUS. The remaining tariffs will be phased out over the next two to seven years. Best export prospects include pumps, compressors, valves, machine tools, mining machinery, piston engines and engine parts, and machinery for the production of textiles, chemicals, rubber, and plastics.

Medical Equipment

During the period 2008-2010, U.S. exports of medical equipment to Korea averaged over $1.1 billion. As a result of the KORUS, over 90 percent of U.S. exports of medical equipment will enter Korea duty-free within three years of entry into force of the KORUS. The remaining tariffs will be phased out over the next two to seven years. Best export prospects for products include surgical instruments, diagnostic equipment, artificial joints and parts, lab reagents, and medical appliances.

Remanufactured Equipment

Remanufacturing is a process where a recovered good, or core, is transformed through cleaning, testing, and other operations into a product that is improved to sound working condition and has a life expectancy and warranty similar to that of a new product. As part of the KORUS, Korea has affirmed that the general obligation not to prohibit or restrict trade in goods applies to remanufactured goods. Special rules of origin facilitate development of remanufacturing between Korea and the United States. This will provide significant export and investment opportunities for U.S. firms involved in remanufactured products such as medical equipment, machinery, and auto parts.

AUTOS

The Korean market, while large in size, has remained one of the most closed automotive markets in the world. The KORUS, together with the commitments contained in a February 10, 2011 exchange of letters between the United States and the Government of Korea ("February 10, 2011 Exchange of Letters"), as well as Agreed Minutes on Korean greenhouse gas emissions and fuel economy regulations, signed on February 10, 2011, will offer new opportunities to U.S. automotive exporters by removing tariff barriers and creating mechanisms for dealing with any future non-tariff barriers.

Tariffs:

- Duties on U.S. cars exported to Korea will be immediately reduced by half, to 4 percent, upon entry into force of the KORUS. These duties will be eliminated by year five.

- Duties on U.S. trucks will be eliminated immediately upon entry into force of the KORUS.

- Korea's current tariff of 8 percent on electric cars will be reduced to 4 percent upon entry into force, and then will be eliminated in linear cuts by year five.

Non-Tariff Barriers:

- *Automotive Safety Standards*: Any originating vehicle sold in Korea by a manufacturer that has sold 25,000 or fewer U.S.-origin motor vehicles in Korea in the previous year will be considered as complying with Korean safety regulations provided the manufacturer certifies that it meets U.S. Federal Motor Vehicle Safety Standards.

- *Automotive Environmental Standards*: Vehicles sold in Korea by a manufacturer that sold up to 4,500 motor vehicles in Korea in calendar year 2009 will be considered as complying with new Korean environmental standards from 2012 to 2015 if the vehicles achieve average fuel economy or carbon dioxide emission targets within 19 percent of those included in the new Korean regulations.

- *Taxes*: Korea will reduce tax rates for American cars and streamline current taxes based on engine size, which have disproportionately raised the cost of larger American vehicles. Korea will not adopt new taxes based on engine displacement, and will adhere to additional transparency requirements, if it adopts new taxes based on fuel economy or greenhouse gas emissions.

- *Transparency*: The KORUS will prohibit Korea from adopting new automotive regulations that create unnecessary barriers to trade and establish an early warning system for potential trade barriers. The additional agreements also provide: (1) that Korea provide a 12-month period between the time a final technical regulation or conformity assessment procedure requiring a substantial change in motor vehicle design or technology is published and the time auto companies must comply with it, giving companies sufficient time to adjust, and (2) that Korea develop a review system within 24 months of entry into force of the KORUS to make sure that existing significant auto regulations accomplish their objectives in the least burdensome manner possible.

- *Special Motor Vehicle Safeguard*: Korea has agreed to a special safeguard for motor vehicles to ensure that the American auto industry does not suffer from any harmful surges in Korean auto imports due to the KORUS. This safeguard: (1)

will be available for ten years beyond full elimination of tariffs for each Korean auto product; (2) does not subject the United States to retaliation for up to two years after it is applied if the United States fails to agree on tariff reductions or other compensation; (3) can be applied more than once per particular auto product if more than one surge causes serious injury to U.S. production of that product (and the higher tariffs could be applied to a particular product for as long as four years); (4) will not require the United States to progressively re-lower tariffs while the special motor vehicle safeguard is applied; and (5) will require fewer procedural steps to speed up the application of the safeguard when U.S. workers need relief more quickly.

- *Snap-Back Remedy*: The KORUS will create a tough remedy, allowing the United States to re-impose its tariff (*i.e.*, "snapping back" to pre-agreement tariff levels) on Korean passenger cars if Korea violates or nullifies or impairs a commitment in the KORUS and U.S. auto business in Korea is materially affected as a result. The February 10, 2011 Exchange of Letters contains a number of other obligations that are subject to this strong enforcement mechanism.

TEXTILES

The KORUS represents the Administration's continued efforts to promote economic growth and expand trade with Korea, and to create opportunities for U.S. yarn and fabric exports.

Under the KORUS, Korean tariffs on qualifying U.S. yarns and fabrics will be eliminated, further improving market access for U.S. exporters. Similarly, due to the favorable conditions created by the KORUS, investment in the apparel sector in Korea is expected to grow, promoting sales of U.S. yarns and fabrics to Korea.

Key benefits to the U.S. textile and apparel industry include:

- *Yarn-Forward Rule of Origin* – The KORUS adheres to a yarn-forward rule of origin, with limited exceptions, meaning that in order to qualify for preferential treatment, textile and apparel products must be made using U.S. or Korean yarns and fabrics.

- *Duty Elimination* – The KORUS provides export opportunities for U.S. producers. Upon implementation, 98 percent of Korea's tariff lines will be duty-free immediately, and all tariff lines will be duty-free within five years of entry into force of the KORUS.

- *Elastomeric Yarn Requirement* – The KORUS requires elastomeric yarns to be sourced from the United States or Korea for textile and apparel products to qualify for preferential treatment.

- *Customs Procedures* – The KORUS includes specific textile customs cooperation provisions to help prevent transshipment and circumvention of its rules of origin.

- *Streamlined Processes to Address Commercial Availability* – The KORUS includes a unique transitional streamlined commercial availability determination process that will allow fibers, yarns, or fabrics that are deemed not commercially available in the United States to be used in the production of articles that still qualify for preferential treatment, subject to a quantitative limit.

- *Textile Specific Safeguard* – The KORUS includes a special textile safeguard mechanism to provide for temporary re-application of normal trade relations/most favored nation (NTR/MFN) tariffs, if a surge in imports under the agreement is shown to be causing or threatening to cause serious damage to domestic industry.

AGRICULTURE

The KORUS will provide America's farmers, ranchers, food processors, and the businesses they support with improved access to Korea's $1 trillion economy and 49 million consumers.

The United States is already Korea's top supplier of a broad variety of farm products including almonds, fresh cherries, hides and skins, poultry, soybeans, corn and wheat. In 2010, U.S. agricultural exports to Korea totaled $5.3 billion, making Korea the fifth largest export market for U.S. farm products. The KORUS is expected to expand those sales even further, as the U.S. ITC estimates that once the KORUS is fully implemented, U.S. sales of agricultural products will increase by $1.9 billion to $3.8 billion.

Lower tariffs will benefit both U.S. suppliers and Korea's consumers. The KORUS will help the United States compete against Korea's other major agriculture suppliers and help keep the United States on a level playing field with Korea's current and future trade partners. The tariff reductions will help the United States compete, for example, against China and Australia, which have increased their presence in Korea's $15 billion agriculture market in recent years.

Under the KORUS, almost two-thirds of Korean imports of U.S. farm products will become duty-free immediately. These include wheat, corn, soybeans for crushing, whey for feed use, hides and skins, cotton, cherries, pistachios, almonds, orange juice, grape juice, and wine. Other farm products that will benefit from immediate duty-free access within new tariff-rate quotas (TRQs) and safeguards include skim and whole milk powder, whey for food use, cheese, dextrins and modified starches, barley, popcorn, soybeans for food use, dehydrated and table potatoes, honey, and hay.

U.S. farm products benefiting from expanded market opportunities with five year tariff phase-outs include grapefruit, a broad range of processed food products, chocolate and chocolate confectionery, sweet corn, sauces and preparations, alfalfa, breads and pastry, dried mushrooms, sausage, and cucumbers. Market access for beef and pork will be

improved with tariffs for the most important pork products phased out by 2016, and those for beef products, by year 15 of the KORUS.

Key Agricultural Market Access Elements of the Agreement

Liberalization of Korea's market for agricultural products will occur through a combination of tariff phase-outs, TRQs, and safeguards applied immediately for a period of up to 23 years. While there is no additional market access for rice in the KORUS, rice exporters currently benefit from the WTO rice agreement that the United States and other WTO members negotiated with Korea in 2004.

Korea currently applies a complex hierarchy of tariffs and TRQs on agricultural products. These include NTR/MFN tariffs, WTO TRQs agreed to during the Uruguay Round, and autonomous TRQs (annual adjustment tariffs and TRQ rates that are less than the WTO-bound rates). After entry into force of the KORUS, preferential KORUS tariff rates and TRQs will be applied to U.S. products.

Tariff Elimination – Under the KORUS, nearly all tariffs for U.S. agricultural products will be eliminated. About $3.0 billion, or nearly two-thirds, of Korea's imports from the United States will be immediately duty-free. These include wheat, corn, soybeans for crushing, whey for feed use, hides and skins, cotton, cherries, pistachios, almonds, orange juice, grape juice, and wine. Virtually all other tariffs will be reduced in equal annual increments over a phase-out period, with the first tariff cut made upon entry into force of the KORUS.

TRQs – For some products with tariff phase-outs, immediate duty-free market access will be provided through the creation and annual expansion of TRQs, providing duty-free access for a specified quantity of imports. Annual TRQ growth is on a compound basis for most TRQs. Products that will benefit from immediate duty-free access within new TRQs and safeguards include skim and whole milk powder, whey for food use, cheese, dextrins and modified starches, barley, popcorn, soybeans for food use, dehydrated and table potatoes, honey, and hay.

Safeguards – The KORUS safeguards have an annual trigger based on import volume of U.S. products. When the import quantity from the United States reaches the trigger level, the over-safeguard tariff comes into effect. KORUS safeguards for several products include duty-free quantities under the trigger level. Those products are barley, malt and malting barley, corn starch, dextrins, beans, sweet potatoes, dehydrated potatoes, popcorn, buckwheat, corn for industrial use, cereal and groats, and miscellaneous starches. Generally, the duty-free volumes and the safeguard trigger levels increase over time. The over-safeguard tariff decreases over time.

Sanitary and Phytosanitary (SPS) Measures – The United States and Korea affirmed their rights and obligations under the WTO SPS Agreement and also agreed to establish an SPS Committee under the KORUS to enhance cooperation and consultation on sanitary and phytosanitary matters. The objectives of the Committee are to enhance implementation of the WTO SPS Agreement; protect human, animal, or plant life or

health; enhance cooperation and consultation on sanitary and phytosanitary matters; and facilitate trade between the United States and Korea.

Livestock Products

Chilled and Frozen Beef and Beef Offal – Korea's tariffs on imports of beef muscle cuts will decline from the current 40 percent to zero in 15 equal annual reductions. The KORUS includes a quantity safeguard of 270,000 metric tons for beef muscle cuts, growing at a compound 2 percent annual rate to a final safeguard level of 354,000 tons in 15 years. In year 16 and beyond, tariffs will be zero and the safeguard will no longer apply. Korean tariffs on beef offal also decline in 15 equal annual reductions from their current 18 and 27 percent levels. Offal trade is not subject to an agriculture safeguard provision.

Pork – Korean tariffs on imports of more than 90 percent of U.S. pork products will become duty-free by 2016. This is a reduction from current applied rates of 22.5 and 25 percent and applies to all frozen and processed pork products. Duties on fresh pork bellies and other miscellaneous fresh cuts will be phased down over 10 years leading to unlimited duty-free access in year 11. A transparent first-come, first-served safeguard quota for fresh pork bellies and other miscellaneous fresh cuts starting at 8,250 tons, nearly twice current trade volume, will increase at a rate of 6 percent compounded annually. The over-safeguard duty rate will be phased out at the end of year 10.

Poultry Meat and Egg Products – Korean tariffs on imports of chicken cuts, including the U.S. frozen leg import category which the United States dominates, will decline from the current 20 percent to zero in 10 equal annual reductions with the exception of frozen breast and wings, which will decline in 12 equal annual reductions. Korean tariffs on frozen turkey cuts will decline from the current 18 percent to zero in seven equal annual reductions. Korean tariffs on egg products (egg yolks are the key import item) will decline from the current 27 percent to zero in 12 equal annual reductions.

Dairy – The KORUS creates TRQs that double the amount of current access for dairy products. The TRQ established for cheese, with an initial duty-free quantity of 7,000 tons, grows 3 percent annually. Over-quota tariffs on cheddar cheese are eliminated over a 10 year period, and over-quota tariffs on all other cheeses are eliminated over a 15 year period. The TRQ for skim milk powder, whole milk powder, and evaporated milk has an initial duty-free quantity of 5,000 tons, growing 3 percent annually in perpetuity. The over-quota tariffs on these milk products remain at the current MFN rates, ranging from 89 to 176 percent. The TRQ for food-grade whey has an initial duty-free quantity of 3,000 tons and will grow 3 percent annually. The over-quota tariff for food-grade whey will be reduced from the current 49.5 percent to 20 percent upon entry into force of the KORUS and is phased out over 10 annual reductions. The KORUS establishes a TRQ of 200 tons for butter and a TRQ of 700 tons for infant foods, with both of these quotas growing at 3 percent, and becoming duty-free in 10 years. The 36 percent tariff on whey blends is phased out through 10 annual reductions. Feed-grade whey becomes duty-free immediately.

Horticulture

Citrus Fruit and Orange Juice – When the KORUS enters into force, Korea's current 30 percent tariff on lemons and grapefruit will be eliminated in two years for lemons and five years for grapefruit in equal annual installments. Korean tariffs on oranges imported during the out-of-season period (March 1 – August 31) will be reduced from the current 50 percent to 30 percent immediately and then will be eliminated in six equal annual reductions. The out-of-season tariff reduction will apply to an estimated 70 percent of current U.S. orange exports to Korea. In addition, during the in-season period (September 1 – end of February), a duty-free quota will be established with an initial quantity of 2,500 tons, with 3 percent annual compound growth in perpetuity. The over-quota tariff will remain at the current NTR/MFN rate of 50 percent. Korea will reduce its current tariff of 54 percent on U.S. frozen orange juice to zero immediately.

Grapes, Raisins, Grape Juice, and Wine – Korean tariffs on U.S. table grapes during the out-of-season period (October 16 – April 30) will be reduced from 45 to 24 percent immediately and will be eliminated in four equal annual reductions. This out-of-season tariff reduction benefits an estimated 70 percent of current U.S. table grape exports to Korea. In addition, the in-season (May 1 – October 15) tariff covering the remaining 30 percent of U.S. fresh table grape exports will be phased out in 17 years in equal annual installments. Korean import tariffs on raisins, grape juice, and wine of 21, 45, and 15 percent, respectively will be eliminated immediately on entry into force of the KORUS.

Cherries, Apples, and Pears – Korean tariffs of 24 percent on U.S. fresh cherries will be eliminated immediately on entry into force of the KORUS. Import tariffs of 45 percent on U.S. apples, other than the Fuji variety, will have a 10-year phase out and tariffs on Fuji apples will have a 20-year phase out. The KORUS also includes an initial quantity safeguard of 9,000 tons that increases in year 5 to 12,000 tons, growing 3 percent annually thereafter to 20,429 tons in year 23 after which the agriculture safeguard no longer applies. Beginning in year 11, the safeguard only applies to Fuji apples. Korean tariffs on non-Asian pear varieties will be eliminated in ten years, and in 20 years for Asian pear varieties. (Note: SPS restrictions currently prevent imports of U.S. apples and pears.)

Vegetables and Pulses – The U.S. share of Korea's growing import market for these products can be expected to expand with the KORUS tariff cuts. Tariffs on vegetables are eliminated in a range from immediately duty-free to a phase-out period of 18 years. In some cases access is enhanced through the use of duty-free TRQs and safeguards that allow varying levels of duty-free access. These tariff cuts should make the United States more competitive in this market. For example, fresh asparagus will be duty-free upon entry into force of the KORUS. In another example, the current 30 percent tariff on frozen sweet corn, carrots, and dried mushrooms will be eliminated within five years. The current 27 percent tariff on most pulses (peas, beans, and other legumes) will be eliminated within five years while the tariff for lentils will be removed within ten years.

Potatoes and Potato Products – Frozen potatoes (French fries) will enter duty-free immediately, eliminating the current 18 percent tariff on imports worth an average of $41 million per year. Dehydrated potatoes (flakes and powder) will enter under a 10 year safeguard with an initial duty-free quantity of 5,000 tons that grows 3 percent compounded annually. Korea has imported very little pure dehydrated product in the past. This significant access will allow U.S. exporters to expand the market and uses for this product. Potatoes for chipping will receive seasonal treatment, with the current 30-percent applied tariff ultimately phased out over 15 years for all seasons. All quantities will immediately enter duty-free during the out-of-season period (December 1 – April 30), currently the period when the majority of U.S. chipping potatoes enter Korea. During the in-season period (May 1 – November 30), the tariff will be phased out over 15 years. Fresh potatoes for table use will enter under a new TRQ starting with a duty-free quantity of 3,000 tons that will grow 3 percent compounded annually in perpetuity. The over-quota tariff will remain at the current NTR/MFN tariff rate of 304 percent. This represents access that U.S. fresh potatoes currently do not enjoy.

Tree Nuts (Walnuts, Almonds, and Pistachios) – Both shelled and in-shell almonds (current tariffs of 8 percent) will become duty-free upon entry into force of the KORUS. Pistachios (current tariff of 30 percent) also will enter duty-free immediately. Shelled walnuts (current tariff of 30 percent) will be duty-free within six years. In-shell walnuts (current tariff of 45 percent) will be duty-free within 15 years.

Grains, Oilseeds, and Products

Corn – Korea's imports of U.S. corn for feed will enter duty-free immediately. Although Korea currently imports large quantities of feed corn at zero tariff under its autonomous quota, Korea can legally discontinue this zero tariff at any time and revert back to the WTO tariff of 5 percent for the first 6.1 million tons, and 328 percent for any imports above this quantity. Under the KORUS, the tariff for U.S. corn will be fixed at zero.

Wheat – U.S. wheat for milling will enter Korea duty-free immediately. Korea's imports of U.S. wheat will no longer be subject to the 1.8 percent WTO tariff or 1 percent in-quota tariff under Korea's autonomous TRQ. Although this tariff differential may be small, it could provide some additional advantage when competing against imports from Canada and Australia.

Rice – Under the KORUS, the United States does not gain additional access for rice. However, access for U.S. rice was significantly enhanced in 2004 as a result of Korea's WTO minimum market access (MMA) agreement negotiation to extend special treatment for rice. With the extended WTO MMA, Korea agreed to purchase at least 50,076 tons of U.S. rice each year until 2014 under a country-specific quota. In addition, U.S. rice exporters can compete for a portion of the global quota that is part of the agreement. The United States will continue to push for additional market access through the WTO Doha Round negotiations.

Soybeans and Products – The greatest potential benefit for the soybean sector is likely to come from improved access to Korea's 300,000 ton market for food quality soybeans.

Korea has agreed to eliminate immediately its 5 percent tariff on food use soybeans. In addition, Korea will also establish a TRQ for "identity-preserved" soybeans for food use (*i.e.*, the production of soybean curd). This quota will operate outside Korea's current state trading entity, which has charged a reported $250 per ton markup on soybean imports supplied to soybean curd processors. The TRQ will be operated by an association of food-grade soybean processors. Korean tariffs on soybeans for crushing will decline from the current 1 percent applied tariff to zero upon entry into force of the KORUS. Korean tariffs on imports of crude soybean oil (the majority of Korea's soybean oil imports) will decline from the current 5.4 percent WTO tariff in ten equal annual reductions. Refined oil tariff rates will decline from the current 5.4 percent in five equal annual reductions. Korea's 3 percent tariff on soybean flour and meal will immediately go to zero.

Barley – The KORUS will give U.S. barley a tariff advantage over its competitors. The agreement creates a 2,500 ton duty-free quota for U.S. unhulled and naked barley (excludes malting barley), which increases 2 percent per year while the tariffs are phased out over 15 years. Outside the KORUS, Korea has an autonomous TRQ for unhulled barley of 50,000 tons at a 2 percent tariff and a WTO 23,582-ton TRQ that covers both unhulled and naked barley at 5 percent with over-quota tariffs of 324 and 300 percent, respectively.

Malt and Malting Barley – In the first year of the KORUS, duty-free treatment will be available for U.S. exports of 9,000 tons of unroasted malt and malting barley, combined. This 9,000-ton duty-free quota grows 2 percent each year through year 15, at which time all U.S. shipments of malt and malting barley will enter duty-free. This provides the United States a 10 percent tariff advantage over our competitors for malt and 20 percent for malting barley.

Livestock Feed

Fodder – When the KORUS enters into force, 200,000 tons of U.S. hay (excluding alfalfa) qualify for duty-free treatment annually through year 15, while the current tariff of 100.5 percent is phased out. In recent years, Korea imported about $145 million (575,000 tons) of this product from the United States. Although Korea has an autonomous quota for 600,000 tons at 2 percent tariff covering this and other fodder tariff lines, the WTO bound tariff is 20 percent for 32,133 tons, and the over-quota tariff is 100.5 percent. Korea can discontinue its autonomous TRQ at any time. The KORUS locks in the zero tariff rate for a substantial amount of U.S. historical shipments for 15 years, and after that, for an unlimited volume of exports.

Alfalfa Hay Products – When the KORUS enters into force the tariff for U.S. alfalfa hay, cubes, and pellets will be phased out within five years. Korea is currently importing about $43 million of alfalfa hay and cubes from the United States under an autonomous TRQ with a duty of 1 percent.

Feed Supplements – Under the KORUS, the United States could increase its current 20 percent share of Korea's supplementary animal feed imports. Korea imports about $11 million (11,000 tons) of supplementary feeds from the United States annually. The KORUS creates a 5,500 ton duty-free quota for U.S. supplementary animal feeds, which increases 3 percent each year, while the over-quota duty is phased out in 12 years. This provides the United States with a relative tariff advantage over its competitors. Korea's WTO TRQ for supplementary animal feeds is 4,171 tons at a 5 percent tariff. The over-quota rate is 50.6 percent.

Other Agricultural Products

Dextrins – During the first year the KORUS is in effect, 14,000 tons of U.S. dextrin qualify for duty-free treatment. This is about 10 times the current volume of Korea's imports of dextrins from the United States. The TRQ will grow 3 percent annually through year 12, when all U.S. dextrin exports will enter duty-free. Korea charges an 8 percent tariff under its WTO 46,000-ton TRQ for dextrin and a 386 percent tariff on dextrin imports above the WTO quota level.

Corn Starch – When the KORUS enters into force, the United States will have an opportunity to establish a foothold in Korea's corn starch market. During the first year of the agreement, 10,000 tons of U.S. corn starch will qualify for duty-free treatment. This 10,000 ton quota will grow 3 percent each year through the beginning of year 15, when all U.S. corn starch will enter duty-free. Currently Korea imports practically no corn starch from the United States as almost all of its 6.1 million ton WTO TRQ is used to import feed corn and corn for starch manufacturing. Korea's over-quota tariff on corn starch is 226 percent.

Honey – Access for U.S. honey will be enhanced through a TRQ that begins with a duty-free quantity of 200 tons growing 3 percent annually in perpetuity. The over-quota tariff remains at the current NTR/MFN rate of 243 percent. U.S. suppliers will also continue to have access to the WTO TRQ of 420 tons with an in-quota tariff of 20 percent.

Cotton – Duty-free access being enjoyed by U.S. cotton exports will become permanent upon entry into force of the KORUS. This permanent access will continue to allow U.S. cotton exports to compete on a level playing field with Korea's other trading partners. Korea is the eighth largest market for U.S. cotton exports.

Animal Hides and Skins – U.S. exports of nearly all animal hides and skins, including furskins, will receive immediate duty-free access upon entry into force of the KORUS. This is a reduction from current applied rates of 5 percent or less. Korea is the United States' second largest market for cattle hides and fourth largest market for mink furskins.

Processed Products and Beverages – Tariffs on sauces and condiments – including soy and pepper sauces, bean paste, ketchup and other tomato sauces (including salsas), mayonnaise, mixed condiments (including salad dressing), curry, and other mixed seasonings – will be eliminated within five to ten years. While the average current tariff

for these products is 8 percent, they have also been subject to annual adjustment tariffs as high as 45 percent. These items were among the high priority items for the U.S. processed food industry. Tariffs on distilled spirits currently set at 15, 20, and 30 percent will be eliminated within five to ten years. The current 5 percent tariff on U.S. pet foods will be immediately eliminated. This tariff elimination will help the United States maintain its current 50 percent share of the Korean pet food market.

SERVICES

With the entry into force of the KORUS, U.S. service providers will gain improved access to the Korean market. Korea has made very substantial commitments to liberalize services trade, including telecommunications and financial services. These commitments significantly improve on Korea's WTO commitments in terms of sectors covered and elimination of restrictions. The KORUS establishes a solid framework for trade in services by providing for the elimination of obstacles in most services sectors and for improved regulatory transparency.

Why are Services Commitments Important?

The services sector accounts for the majority of jobs in the United States — over 89 million U.S. jobs in 2010, or roughly 83 percent of private non-farm employment. U.S. services exports are a vital part of this picture and U.S. exports continue to grow. In 2010, services exports of nearly $546 billion accounted for 30 percent of total U.S. exports, generating a services trade surplus of $151 billion. This helped offset the 2010 U.S. merchandise goods trade deficit of $647 billion. In addition, in recent years foreign affiliate trade in services has been approximately twice that of cross-border services.

U.S. services firms are well-positioned relative to their counterparts abroad to take advantage of access to the Korean market. The intensity and vigor of the U.S. market gives rise to extremely competitive companies prepared to meet stringent demands at home and compete abroad. Consumers in Korea value services that help boost their own productivity and enhance their lives and look to the United States as a model in terms of providing high-quality and cutting-edge services and technologies.

The KORUS Allows Service Providers to Choose Whether to Set Up an Office in Korea or Use Other Means to Provide Services – a Key Provision for SMEs.

Korea's commitments in services cover both the supply of services across the border (such as using electronic means to supply the service cross-border, or through the travel of nationals), as well as the supply of services through investment and a local presence. With limited exceptions, a U.S. company will not be required to incorporate or to make any form of local investment in order to supply services in Korea. This is a benefit to all U.S. service providers, especially SMEs, who may not have the resources or the volume of business to maintain a commercial presence in Korea.

The freedom for service providers to choose how to supply a service becomes increasingly important as technology reduces the role of distance as a services barrier. For example, providing education services through distance learning has undergone rapid development due to the Internet. Satellites and the Internet are transforming the world into a borderless educational arena, benefiting both previously under-served potential students and education enterprises. Korea is among Asia's leaders in Internet use, which combined with a strong interest in university education in the United States, should offer U.S. suppliers of higher education services to Korean students over the Internet.

Barriers to Foreign Services Suppliers Removed

The KORUS addresses a number of Korean barriers that were identified by U.S. services suppliers as problematic. Removal of these barriers will improve market access and allow U.S. companies to streamline their operations.

Sector-Specific Benefits for the Service Supplier

In the KORUS, Korea is greatly improving upon its WTO commitments in services, providing meaningful market access commitments that extend across virtually all major service sectors and include services supplied both cross-border (such as through electronic means) as well as through a commercial presence. One reason is that, as in all our trade agreements, the KORUS uses a "negative list" approach, which is more inclusive than the "positive list" approach used in the GATS. Thus, under the KORUS every sector is completely covered, unless an exception is listed and trade disciplines are automatically extended to services that have yet to be created and brought to market.

U.S. service providers should benefit from KORUS commitments in a number of key areas. Some specific examples are provided below.

Express Delivery Services

Significant progress was made in the area of express delivery services, where Korea will provide greater and more secure access to international delivery services and has charted a course for future reform of domestic services.

Entertainment (Audiovisual and Broadcasting)

Korea will improve market access for broadcasting and audiovisual services, including through a commitment to phase in over three years 100 percent foreign ownership of program providers for U.S. firms that establish a Korean subsidiary. Korea will also lock in all other content requirements at the lowest level allowed under current law, including the motion picture screen quota. Other commitments cover reducing content quotas and allowing expanded U.S. investment in these activities.

Legal Services

Korea will open its market to foreign legal consultants and will phase in additional liberalization that will permit foreign lawyers to associate more freely with Korean lawyers and offer a broader range of services. Similar steps will be taken in accounting services.

Health care and Education Services

Korea will guarantee that current health care reforms in special economic zones will be maintained and will extend new market access commitments in the areas of higher education and adult distance education.

Business and Professional Services

The United States was able to meet the reasonable needs of Korean businesses for transparency concerning the U.S. certification and regulatory system for business and professional services, while preserving the authority of the States to certify and regulate business and professional service providers. This is important because U.S. States play a crucial role in certifying and regulating providers of business and professional services doing business in their territory.

Insurance

U.S. insurance companies have long complained of the competitive advantage that Korea Post (KP) and the sectoral cooperatives selling insurance receive. The financial services chapter of the KORUS covers KP and subjects it to meaningful obligations, which ensure that KP is subject to many of the same requirements as the private sector in its sales of insurance products. In addition, KP is prohibited from issuing new products. Under the KORUS, the four largest insurance cooperatives (National Agricultural Cooperative Federation, the National Federation of Fisheries Cooperatives, the Korea Federation of Community Credit Cooperatives, and the National Credit Union Federation) will be subject to regulatory oversight by the insurance regulator starting three years after entry into force of the agreement. The KORUS also creates an obligation for the Financial Supervisory Commission to follow the notice and comment provisions of Korea's Administrative Procedure Act and provides for a special Insurance Working Group which will meet annually.

Financial Services

Korea will allow U.S. providers to have full rights to establish subsidiaries or branches for banks or insurance providers. U.S.-based firms will be able to supply insurance on a cross-border basis, including through electronic means for key markets including reinsurance and reinsurance brokerage; marine, aviation and transport insurance; and brokerage and services auxiliary to insurance such as consultancy, risk assessment, claims settlement and actuarial services. U.S.-based banking and other non-insurance firms will be able to offer services cross-border in areas such as provision, transfer, and processing of financial data and information; related software; and the provision of

advisory and other auxiliary financial services, excluding intermediation. U.S.-based asset managers, including insurance companies, will be able to provide investment advice and other portfolio management services to mutual funds and pension funds, including funds that manage the portfolios of collective investment schemes established in Korea.

The KORUS also includes a number of key commitments which will remove many of the discriminatory practices that have caused problems for U.S. financial services firms in Korea. In particular, under the KORUS, U.S.-based financial services firms can do cross-border data processing of client accounts within two years of entry into force. In addition, the Korea Development Institute, Korea's insurance rating agency, the Korean Non-Life Insurance Association, and the Korean Life Insurance Association will treat U.S. firms no less favorably than Korean firms or firms from any other country when they are exercising regulatory authority.

INVESTMENT

The KORUS establishes a secure, predictable legal framework for U.S. investors in Korea. Entry into force of the KORUS's obligations will address key concerns about the investment climate in Korea by improving transparency, reducing barriers to investment, and increasing access to international dispute settlement.

The KORUS includes the core principles that govern the treatment of foreign investment in the United States and which the United States considers to be necessary elements of a pro-investment climate. Entry into force of the KORUS will secure the following for U.S. investors: treatment no less favorable than that which Korea provides to its own investors or to the investors of any other country; the application to U.S. investors of a minimum standard of treatment under international law; assurance that expropriation must be done only for a public purpose, carried out in a non-discriminatory manner, and accompanied by prompt, adequate, and effective compensation; prohibition of most performance requirements; improved transparency in the regulatory system; access by the investor to binding international arbitration; and the right to make transfers relating to a covered investment in a freely usable currency.

Under the KORUS, U.S. investors will have access to transparent, binding international arbitration for breaches by the Korean government of certain agreements between the Korean government or a Korean national authority, such as infrastructure-related contracts to construct roads, bridges, canals, dams, or pipelines.

The KORUS draws from U.S. legal principles and practices to provide U.S. investors in Korea a basic set of substantive protections that Korean investors currently enjoy under the U.S. legal system.

TELECOMMUNICATIONS

Although Korea's highly advanced telecommunications services and equipment are impressive, Korea has always been a difficult market for foreign telecommunications

companies to penetrate. Historically, Korea has protected and fostered the growth of the telecommunications industry through strict regulation of equipment type approval procedures, setting standards that are unique to Korea, and limiting foreign direct investment in the services sector. The KORUS addresses these specific trade barriers and creates market access opportunities for U.S. companies that want to provide service in Korea. For example:

- The KORUS includes significant improvements over previous trade agreements, with strengthened provisions relating to transparency, independent regulator, submarine cables systems, and technology choice. Under the KORUS, Korea may not mandate a telecommunications standard unless it has a legitimate public policy objective, will be prohibited from using domestic protection as such an objective, and may restrict wireless technologies only in limited circumstances. The Ministry of Information and Communication will conduct a public rulemaking, in which interested parties, including equipment manufacturers, will be given the opportunity to demonstrate that an alternative standard should be brought into the market.

- Under the KORUS, Korea will take steps to implement a Mutual Recognition Agreement for conformity assessment of telecommunications equipment (*i.e.*, privatizing its equipment certification process, now a governmental function), which will make type approvals faster and more efficient.

- In the KORUS, Korea commits to allow 100 percent indirect investment in facilities-based telecom service providers within two years of entry into force of the agreement. Suppliers from the United States will be able to set up wholly-owned subsidiaries in Korea and compete on the same footing as existing Korean facilities-based providers. As a ripple effect, multinational corporations with offices in Korea will benefit from the resulting competition in telecommunications services to support their global networks.

ELECTRONIC COMMERCE

The United States and Korea are global leaders in technology and communications innovation. Both nations compete in the digital economy, and commitments related to e-commerce in the KORUS are significant. Two important policy achievements of the KORUS are provisions that will ensure the integrity of electronic transmissions and provisions encouraging the free flow of information across borders.

Consistent with the U.S. innovation agenda and to encourage new technology developments, a general rule will be established allowing any authentication method to be used in electronic transactions without discrimination. This provision is key to ensuring technology neutrality for the general use of authentication methods, and avoiding the use of a mandatory authentication schema. Requirements mandating a certain authentication method, if implemented, could have presented a major trade barrier

for the industry, stifled innovation, and prevented e-commerce within Korea and between our two countries.

The KORUS is the first U.S. bilateral trade agreement to include an article on cross-border information flows. This article encourages the parties to allow the free flow of information across borders and discourages the imposition of unnecessary barriers. In a separate exchange of letters, the United States and Korea agreed as a matter of principle that they should avoid unnecessary barriers to cross-border information flows. Similarly, data transfer principles in the financial services chapter encourage the flow of regular business data for that industry. Without these commitments, U.S. businesses and government could be prevented from conducting normal business transactions online, thereby disrupting routine and critically important e-commerce transactions.

Some of the commitments on e-commerce are forward-looking in nature, such as customs valuation for digital products, electronic supply of services, network access and video on demand. These commitments take into consideration the future convergence of technologies and applications, and seek to avoid barriers to the use of the next generation of digital communication devices and a changing future Internet. Significant obligations benefitting the U.S. audiovisual industry include the provision on non-discrimination with respect to digital products, and elimination of duties on carrier media with digital products fixed on them, or on digital products that are transmitted digitally.

PHARMACEUTICALS AND MEDICAL EQUIPMENT

In addition to tariff elimination and improved intellectual property rights protection, the pharmaceuticals and medical equipment sectors will derive several notable benefits from the KORUS. For example, the KORUS will improve transparency requirements for Korean rulemaking and reimbursement processes for pharmaceutical products and medical devices. To this end, Korea will be obligated to release detailed written information to applicants explaining the basis for its pricing and reimbursement decisions. Also, U.S. companies will now have a meaningful opportunity to comment on these decisions within a reasonable time period. In addition, the Korean government will create a review body, independent of central government health care officials that will allow U.S. manufacturers to appeal pricing and reimbursement decisions for pharmaceutical products and medical devices. The review body will be obligated to reach decisions within a reasonable period of time.

The KORUS will also create an ongoing consultation mechanism, the Medicines and Medical Devices Committee, to oversee the implementation of the provisions in the KORUS related to pharmaceuticals products and medical devices and will provide a venue to discuss areas for further cooperation. The Committee will include both health and trade officials of each Party, and will allow for discussion of issues not dealt with in the KORUS if there is mutual agreement to do so.

INTELLECTUAL PROPERTY RIGHTS

The KORUS requires a high level of intellectual property protection, consistent with U.S. standards of protection, and will support the growth of trade in digital and other intellectual property-based products. Implementation of the commitments made under the KORUS will reinforce Korea's domestic efforts to strengthen intellectual property law enforcement. Like other U.S. trade agreements, the KORUS takes into account significant legal and technological developments that have taken place since WTO, TRIPS, and NAFTA were negotiated. The Industry Trade Advisory Committee on Intellectual Property Rights' report to the U.S. Trade Representative states that, "taken as a whole, this Agreement is very strong and [the Committee] commends U.S. negotiators. Accordingly, ITAC-15 strongly supports the chapter on intellectual property and notes that it restores key provisions that had not been included in recent TPAs or FTAs." The Committee "strongly supports Congressional approval of this Agreement."

Why Stronger Protection of Intellectual Property Matters:

- Copyright-based industries are among the fastest growing and most productive of any sector of the U.S. economy. They employ new workers in higher-paying jobs at over three times the rate of the rest of the economy; create new revenue at over two times that rate; and contribute close to $90 billion to the U.S. economy each year through foreign sales and exports. The principal barrier to trade for these industries is the lack of effective protection and enforcement of intellectual property rights.

- Innovation has historically been a driving force in U.S. industry. Competitive advantage based on innovation needs to be protected and defended. U.S. companies need access to legal tools in all markets across the globe.

- The high level of enforcement required by the KORUS will benefit industry and set a precedent throughout the region.

Trademarks

The KORUS helps innovative U.S. companies by providing trademark protection for sound and scent marks, as well as certification marks. It also requires a system to resolve disputes about trademarks used in Internet domain names, which benefits U.S. companies with a presence on the web by preventing "cyber-squatting" with respect to high-value domain names.

The KORUS applies the principle of "first-in-time, first-in-right" to trademarks and geographical indications, so that the first person who acquires a right to a trademark or geographical indication is the person who has the right to use it. It also provides for an on-line system for the registration and maintenance of trademarks, as well as a searchable database and requires transparent procedures for the registration of trademarks, including geographical indications. In an effort to clear bureaucratic hurdles to the protection of

valuable trademarks, the KORUS precludes requiring recordation of a license to establish the validity of that license.

Copyright

The International Intellectual Property Alliance estimates that U.S. companies lost over $600 million in Korea in 2006 due to piracy of motion pictures, records and music, business application software, videogames, and books. Korea also has extremely high rates of broadband Internet access, and Internet-based copyright piracy has been rampant. In 2009, the IIPA reported that the online piracy rate for sound recordings in Korea is approximately 70 percent. The KORUS includes many important provisions for stemming these losses and otherwise benefiting U.S. copyright industries. One of the more important provisions is the prohibition on the circumvention of technological protection measures (TPMs) that authors, performers, and producers of phonograms use in the exercise of their rights to prohibit or restrict unauthorized acts (*e.g.*, unauthorized access to a work or illegal copying). Defined and limited exceptions to the prohibition on the circumvention of TPMs will provide further certainty that copyrighted works are protected and that the prohibition on circumvention of TPMs is an effective tool for addressing enforcement challenges presented in the digital environment.

The protection of encrypted program-carrying satellite and cable signals was included as a direct response to the concerns of U.S. broadcasters and content providers. Korea has also committed to mandating that government agencies use computer software only as authorized by the right holder and to regulate actively the acquisition and management of the software for government use, a high priority for the U.S. software industry. In addition to addressing the challenges facing specific industries, Korea has also agreed to an increase in the term of protection for copyright, which will allow a broad range of right holders to continue to benefit from their intellectual property. Korea has also agreed to implement a system of statutory damages for copyright infringement, which should increase the efficacy of civil enforcement.

Data Protection

Korea is obligated to protect pharmaceutical test data for five years, the same period that applies in the United States. This enables pharmaceutical companies to introduce new medicines in Korea's market confident that their product will have both patent and data protections.

Patents and Regulated Products

The KORUS provides for the extension of patent term to compensate for unreasonable delays in granting the original patent, which will benefit innovative pharmaceutical and other U.S. companies.

The KORUS permits inventors to publish their inventions in journals and still have 12 months before that publication will prevent patenting the invention. It also protects

against arbitrary revocation of patents and assures protection for newly developed plant varieties and animals.

The KORUS clarifies that test data submitted to a government for the purpose of product approval will be protected against unfair commercial use for a period of five years for pharmaceuticals and ten years for agricultural chemicals. Moreover, the KORUS requires measures to prevent the marketing approval of pharmaceutical products that would infringe a patent and to provide notice of the identity of an applicant seeking approval of a product during the term of a patent covering that product or its approved method of use. Under the additional agreements, Korea has three years to implement the obligation to adopt measures in its marketing approval system to prevent the marketing by others of patent-infringing pharmaceutical products.

Enforcement

Under the KORUS, Korea must make end-user piracy a criminal offense, providing a strong deterrent against copyright piracy. The KORUS requires Korea to authorize the seizure, forfeiture, and destruction of counterfeit and pirated goods and the equipment used to produce them. In addition, the KORUS provides for customs enforcement against goods-in-transit and merchandise in a free trade zone, to deter violators from using ports or free trade zones to traffic in pirated products; streamlines customs procedures to increase efficiency of enforcement; and permits customs officials and prosecutors to bring an IPR enforcement action without having to wait for a formal complaint from the right holders, providing for more effective enforcement of laws that benefit innovative U.S. companies.

GOVERNMENT PROCUREMENT

Building on the strong disciplines and market access afforded by the WTO Agreement on Government Procurement (GPA), to which the United States and Korea are Parties, Korea has agreed to ensure non-discriminatory access to more procurement of many central government entities in Korea. Specifically, the KORUS expands U.S. suppliers' market access opportunities both in breadth and depth over that previously provided for under the GPA at the central government level (more Korean procuring entities are covered and the threshold for coverage of goods and services is significantly lowered).

The KORUS grants U.S. suppliers rights to bid on the procurements of more than 50 Korean central government entities, nine more than are covered under the GPA. It also expands procurements to which U.S. suppliers will have access by reducing by over one-half the threshold applied under the GPA ($203,000) to a level of $100,000. Government procurement generally represents 10 to 15 percent of a country's GDP. Korea's total GDP in 2009 was over $833 billion; thus total procurement is estimated to be between $83 billion and $125 billion.

Procurements covered by the KORUS include those in areas where U.S. goods and services firms are very competitive, such as aerospace, energy, health care (including

pharmaceuticals), construction, environmental technology, and information communication technology.

The KORUS incorporates and expands on the disciplines of the GPA. Concrete benefits to suppliers in central government procurements covered by the KORUS include:

- Non-discriminatory access to Korea's procurement market for U.S. suppliers and treatment equal to that of Korean suppliers.

- A requirement of fair, transparent and predictable procedures in all aspects of the procurement process.

- Strong disciplines on tendering procedures, such as requiring transparency of procurement laws and regulations, specifying advance public notice of purchases and mandating provision of relevant information for all phases of covered procurements. The KORUS also provides predictable time periods for tendering and limits the use of limited tendering procedures.

- Coverage of build-operate-transfer public concession contracts. Such contracts act as vehicles for large-scale construction projects and the building or rehabilitation of public work facilities.

- Impartial domestic review procedures to address supplier complaints concerning any aspect of the tendering process.

- Reduction of the tendering period where procurement notices and other procurement information are made available electronically, and for the purchase of commercial goods and services.

CUSTOMS ADMINISTRATION AND RULES OF ORIGIN

The KORUS requires implementation of specific and cutting-edge customs obligations that will maximize the gains that U.S. and Korean exporters and importers will realize once the customs administration and rules of origin provisions enter into effect. At the same time, the KORUS also includes strong enforcement provisions to help prevent transshipment and ensure that the benefits of the agreement go to Korea and the United States, not third countries.

The KORUS reflects the United States and Korea's shared commitment to further enhance their respective customs procedures and practices through increased transparency. The KORUS requires that all customs rules and regulations be published, including on the Internet, and that Korea endeavor to notify the United States of any changes to its customs laws and regulations that affect the operation of the KORUS. The KORUS also reinforces Korea's streamlined, expedited and transparent procedures for release of goods, generally within 48 hours after the goods arrive. In addition, Korea will allow for the release of goods pending the final determination of duties, taxes and fees.

Improved Customs Procedures and Strong Rules of Origin

- *Comprehensive Product-Specific Rules* – Product-specific rules specify which goods qualify as originating goods and are eligible for preferential tariff treatment under the KORUS. The product-specific rules are designed to be clear, concise and transparent, all of which help private-sector stakeholders in the United States obtain access to the Korean market.

- *Strong Enforcement Provisions* – Under the KORUS, U.S. and Korean customs authorities will work together to verify the accuracy of claims for preferential treatment, to prevent circumvention, and to ensure that importers, exporters, and producers are complying with all applicable customs requirements. The KORUS permits customs officials to deny preferential treatment to goods whose origin cannot be verified and to take further action in certain circumstances, such as the denial of preferential treatment to any textile good exported or produced by an entity found to be engaging in unlawful activity.

- *Treatment of Remanufactured Goods* – The KORUS recognizes the importance of remanufacturing to the industrial sectors of Korea and the United States, and supports both countries' commitment to conservation and environmentally friendly economic policies. In furtherance of these shared objectives, the KORUS defines goods used in the production of remanufactured industrial goods as originating goods.

- *Enhanced Transparency* – The KORUS requires transparency and efficiency in administering customs procedures. The United States and Korea commit to publish, including on the Internet, their custom laws, regulations and general administrative procedures.

- *Heightened Predictability* – The KORUS will allow importers to obtain binding advance rulings on tariff classification, origin of goods and other matters. This important provision will provide exporters predictability and certainty, and will minimize delays at the port of entry.

- *Greater Accountability* – Under the KORUS, companies will have the right to independent administrative and judicial review of customs decisions.

- *Greater Customs Efficiency through Technology* – The KORUS promotes the use of technology, including the electronic submission and retention of information. This will help the release of goods and customs verifications, thereby saving companies time and money.

- *Improved Express Delivery Service* – Demand for express-delivery services is increasing rapidly due to the growth of electronic commerce, the internationalization of business, and explosive demand for "just-in-time" delivery of goods. The KORUS

responds to that demand by requiring that Korea provide separate, expedited customs procedures for express shipments.

CONCLUSION

Approving and implementing the KORUS is in the best interest of United States commerce. This comprehensive agreement not only eliminates tariffs, but also reduces barriers for services, provides for leading edge protection and enforcement of intellectual property rights, keeps pace with new technologies, ensures regulatory transparency and requires enforcement of domestic labor and environmental laws. Once the KORUS is in effect, doing business in Korea will be easier, less restricted, more cost-effective and more transparent for U.S. companies.

TAB 6

THE UNITED STATES – KOREA FREE TRADE AGREEMENT

Summary of the Agreement

This summary briefly describes key provisions of the United States – Korea Free Trade Agreement ("Agreement") that the United States has concluded with the Republic of Korea ("Korea") and represents an authoritative expression of Administration views regarding the interpretation of the Agreement both for purposes of U.S. international obligations and domestic law.

The Agreement was signed on June 30, 2007. On December 3, 2010, Korea and the United States resolved outstanding issues related to the Agreement. As part of this resolution, the United States negotiated important new commitments on tariffs, nontariff barriers such as Korea's automotive safety standards, transparency, and a special automotive safeguard to protect U.S. workers from potential import surges. Where relevant, these new commitments, which are principally embodied in an exchange of letters between Korea and the United States dated February 10, 2011 ("February 10, 2011 Exchange of Letters"), are discussed further below.

Preamble

The Preamble to the Agreement provides the Parties' underlying objectives in entering into the Agreement and provides context for the provisions that follow. It includes the following statement:

"Agreeing that foreign investors are not hereby accorded greater substantive rights with respect to investment protections than domestic investors under domestic law where, as in the United States, protections of investor rights under domestic law equal or exceed those set forth in this Agreement."

This statement clarifies that, as provided in the Bipartisan Trade Promotion Authority Act of 2002, under the Agreement foreign investors in the United States are not to be accorded greater substantive rights with respect to investment protections than U.S. investors in the United States.

Chapter One: Initial Provisions and Definitions

Section A of Chapter One sets out provisions establishing a free trade area and affirming the Parties' existing rights and obligations with respect to each other under the *Marrakesh Agreement Establishing the World Trade Organization* (WTO) and other agreements to which they are party.

Section B defines certain terms that recur in various chapters of the Agreement.

Chapter Two: National Treatment and Market Access for Goods

Chapter Two and its relevant annexes and appendices set out the Agreement's principal rules governing trade in goods. Each Party must treat products from the other Party in a non-discriminatory manner, provide for the phase-out and elimination of tariffs on "originating" goods (as defined in Chapter Six) traded between the Parties, and eliminate a wide variety of non-tariff trade barriers that restrict or distort trade flows.

Tariff Elimination. Chapter Two provides for the elimination of customs duties on originating goods traded between the Parties. Duties on most trade in industrial and consumer goods will be eliminated within five years after the Agreement enters into force. Duties on almost all other goods will be phased out within 10 years. Some footwear, fishery, and agricultural goods will have longer periods for elimination of duties or be subject to other provisions, including, in some cases, the application of preferential tariff-rate quotas (TRQs). Annex 2-B and the General Notes to the U.S. and Korean Schedules to Annex 2-B include detailed provisions on staging of tariff reductions and application of TRQs for certain fishery products and agricultural goods. The chapter provides that the Parties may agree to speed up tariff phase-outs on a product-by-product basis after the Agreement takes effect.

Pursuant to the February 10, 2011 Exchange of Letters, the United States will maintain its tariff on Korean cars until the fifth year after the Agreement enters into force, while Korea will reduce its tariff on U.S. cars by one half on the date that the Agreement enters into force and eliminate it at the same time the U.S. auto tariff is eliminated. Korea and the United States will accelerate the elimination of tariffs on electric cars, phasing them out in equal annual increments until they are eliminated in the fifth year (with Korea reducing its tariff by one half on the date that the Agreement enters into force). The United States will maintain its 25 percent U.S. truck tariff until the eighth year and then phase it out in three equal increments until it is eliminated in year ten. (Korea will eliminate its tariff on trucks immediately as agreed in 2007.) In addition, Korea will delay for two years, until January 1, 2016, the elimination of its tariffs on U.S. pork classified in one tariff line.

Waiver of Customs Duties. The Parties may not adopt new duty waivers or expand existing duty waivers conditioned on the fulfillment of a performance requirement. Chapter Two defines the term "performance requirements" so as not to restrict a Party's ability to provide duty drawback on goods imported from the other Party.

Temporary Admission. The Parties will provide duty-free temporary admission for certain products. Such items include professional equipment, goods for display or demonstration, and commercial samples. Chapter Two also includes specific provisions on transit of containers used in international traffic.

Import/Export Restrictions, Fees, and Formalities. The chapter clarifies that restrictions prohibited under the Agreement and the General Agreement on Tariffs and Trade (GATT) 1994 include export and import price requirements (except under antidumping and countervailing duty

orders and undertakings) and import licensing conditioned on the fulfillment of a performance requirement. In addition, a Party must limit all fees and charges imposed on or in connection with importation or exportation to the approximate cost of services rendered. Neither Party may apply a merchandise processing fee on imports of "originating" goods. In addition, Korea will amend its Special Consumption Tax and Annual Vehicle Tax on motor vehicles to reduce overall tax rates and decrease the tax disparity between different categories of motor vehicles. In the February 10, 2011 Exchange of Letters, Korea agreed to adhere to additional transparency obligations in the event that it adopts new automotive taxes based on greenhouse gas emissions or fuel economy.

Distinctive Products. Korea will recognize Bourbon Whiskey and Tennessee Whiskey as "distinctive products" of the United States, meaning that Korea will not permit the sale of any product as Bourbon Whiskey or Tennessee Whiskey unless it was manufactured in the United States in accordance with applicable laws and regulations. Similarly, the United States will recognize *Andong Soju* and *Gyeongju Beopju* as "distinctive products" of Korea.

Committee on Trade in Goods. The Parties will establish a Committee on Trade in Goods to consider matters arising under Chapters Two, Six (Rules of Origin and Origin Procedures), and Seven (Customs Administration and Trade Facilitation). The committee's functions include promoting trade in goods and addressing barriers to trade in goods between the Parties.

Chapter Three: Agriculture

Chapter Three contains special provisions covering trade in agricultural goods.

TRQs. Under Chapter Three each government must administer its tariff-rate quotas in a manner that is transparent, non-discriminatory, responsive to market conditions, and minimally burdensome on trade. The chapter requires the Parties to make every effort to administer TRQs in a manner that allows importers to fully utilize import quotas. In addition, the chapter provides that the Parties may not condition application for, or utilization of, quota allocations on the re-export of a good.

Safeguards. Chapter Three also sets out a safeguard mechanism that will permit Korea to impose an additional duty on specified agricultural products if imports of those products from the United States exceed an established volume "trigger." The list of products as well as trigger volumes and duty rates are set out in Annex 3-A of the Agreement. A safeguard measure will remain in force until the end of the year in which the measure applies. Korea may not apply an agricultural safeguard on a good after the period specified for that product in Annex 3-A.

Korea may not apply a safeguard measure on a good that is already the subject of a safeguard measure under either Chapter Ten (Trade Remedies) of the Agreement or the WTO *Agreement on Safeguards*. All agricultural safeguard measures must be implemented in a transparent manner and, on request, Korea must consult with the United States regarding any measure it applies.

Chapter Three prohibits both Parties from imposing safeguard duties pursuant to the WTO *Agreement on Agriculture* on "originating" goods.

Additional Provisions. Chapter Three provides for the creation of a Committee on Agricultural Trade. The committee will be established within 90 days after the Agreement enters into force and will provide a forum for promoting cooperation in the implementation and administration of the chapter as well as for consultations on agricultural trade.

Chapter Four: Textiles and Apparel

Chapter Four contains special provisions covering trade in "originating" textile and apparel goods.

Safeguards. The chapter establishes a transitional safeguard procedure for textile and apparel goods, under which the importing Party may temporarily impose additional duties up to the level of the normal trade relations most-favored-nation (NTR/MFN) duty rates on imports of textile or apparel goods that cause, or threaten to cause, serious damage to a domestic industry as a result of the elimination or reduction of duties under the Agreement. An importing Party may impose a textile safeguard measure only once on the same textile or apparel good. The measure may not be in place for more than two years, or four years if the measure is extended. A Party may not take or maintain a textile safeguard against a good beyond ten years after the date the Party must eliminate its customs duties on the good pursuant to the Agreement. A Party may not apply a textile safeguard measure to a good while the good is subject to a safeguard measure under (i) Chapter Ten (Trade Remedies) or (ii) Article XIX of the GATT 1994 and the WTO *Agreement on Safeguards*.

A Party imposing a safeguard measure under Chapter Four must provide the exporting Party with mutually agreed compensation in the form of trade concessions for textile or apparel goods that have substantially equivalent trade effects or that are equivalent to the increased duties resulting from application of the safeguard measure. If the Parties cannot agree on compensation, the exporting Party may raise duties on any goods from the importing Party in an amount that has a value substantially equivalent to the increased duties resulting from application of the safeguard measure.

Rules of Origin and Related Matters. A textile or apparel good will generally qualify as an "originating" good eligible to receive preferential treatment under the Agreement only if all processing from the yarn stage to the final product (*e.g.*, yarn-spinning, fabric production, cutting, and assembly) takes place in the United States, Korea, or both, or if there is an applicable change in tariff classification under the specific rules of origin contained in Annex 4-A of the Agreement.

Chapter Four sets out special rules for determining whether a textile or apparel good is an "originating" good, including a *de minimis* exception for non-originating yarns or fibers, a

process for designating inputs not available in commercial quantities, a rule for treatment of sets, and consultation provisions.

The *de minimis* rule applies to goods that ordinarily would not be considered "originating" goods because certain of their fibers or yarns do not undergo an applicable change in tariff classification. Under the rule, the Parties will consider a good to be "originating" if those fibers or yarns constitute seven percent or less of the total weight of the component of the good that determines the classification. This special rule does not apply to goods containing elastomeric yarns in the component of the good that determines the classification.

Annex 4-B of the Agreement sets out a process for creating a list of fabrics, yarns, and fibers that a Party determines are not available in commercial quantities in a timely manner from producers in its territory. A textile or apparel good that includes the fabrics, yarns, or fibers included in this list will be treated as if it is "originating" for purposes of the specific rules of origin in Annex 4-A of the Agreement. A Party may remove a fabric, yarn, or fiber from the list if it determines that the fabric, yarn, or fiber has become available in commercial quantities.

Customs Cooperation. Chapter Four commits the Parties to cooperate in enforcing their laws affecting trade in textile and apparel goods, to ensure the accuracy of claims of origin, and to prevent circumvention of international agreements affecting trade in textile and apparel goods. The chapter also requires Korea to provide the United States specified information concerning entities engaged in the production of textile or apparel goods in its territory, including any potential circumvention.

Chapter Four provides that, at the request of the importing Party, the exporting Party must conduct a verification to determine that a claim of origin for a textile or apparel product is accurate. In addition, the chapter provides that under certain circumstances the exporting Party must conduct a verification of an enterprise in its territory to determine whether it is complying with the Parties' customs laws applicable to textile trade. A verification may include visits to the premises of the exporter or producer of the goods in question. If there is insufficient information to make the relevant determination, or if an enterprise provides incorrect information, the importing Party may take appropriate action, which may include denying application of preferential tariff treatment to the goods in question or to similar textile or apparel goods exported or produced by the person subject to the verification.

Chapter Four also establishes a Committee on Textile and Apparel Trade Matters to consider issues arising under the chapter.

Chapter Five: Pharmaceutical Products and Medical Devices

Chapter Five sets out provisions related to the pricing and reimbursement of pharmaceutical products and medical devices. The chapter recognizes the Parties' shared commitment to promoting and facilitating access to high-quality patented and generic pharmaceutical products

and medical devices, and affirms the importance of several key principles in pursuing these objectives.

Access to Innovation: Chapter Five calls for the Parties to apply fair, reasonable, and non-discriminatory procedures when they operate national-level listing and reimbursement regimes for pharmaceutical products and medical devices. In operating such a system, a Party must base reimbursement determinations on market prices or appropriately recognize the value of patented products and devices. A Party must also permit manufacturers to apply for increased reimbursement amounts, including for additional medical indications, based on evidence of a product's or device's safety or efficacy.

Transparency: The chapter also commits each Party to ensure that its measures governing pricing and reimbursement for pharmaceutical products and medical devices are transparent and predictable. An exchange of letters appended to the Agreement calls for Korea to establish and maintain an independent body to review pricing and reimbursement decisions on pharmaceutical products and medical devices.

Dissemination of Information: Each Party must allow pharmaceutical manufacturers to publish certain information regarding their approved products on the Internet.

Ethical Business Practices: Chapter Five also calls for the Parties to maintain and enforce measures to prohibit manufacturers and suppliers from providing improper inducements to health care professionals or institutions for listing, purchasing, or prescribing their devices or products.

Cooperation: Chapter Five establishes a Medicines and Medical Devices Committee, co-chaired by health and trade officials from each Party, to monitor and support implementation of the chapter and to provide for continued dialogue between the Parties on emerging health care policy issues. The chapter also calls for each Party to facilitate consideration of requests from manufacturers to recognize the results of conformity assessment procedures that bodies in the other Party's territory have conducted.

Chapter Six: Rules of Origin and Origin Procedures

To benefit from various trade preferences provided under the Agreement, including reduced duties, a good must qualify as an "originating" good under the rules of origin set out in Chapter Six and Annex 6-A. These rules ensure that the preferential tariff treatment and other benefits of the Agreement accrue primarily to firms or individuals that produce or manufacture goods in the Parties' territories.

Key Concepts. Chapter Six provides general criteria under which a good may qualify as "originating:"

- When the good is wholly obtained or produced in Korea, the United States, or both (*e.g.*, crops grown or minerals extracted in the United States); or

- When the good is produced entirely in the territory of Korea, the United States, or both and: (1) non-originating materials used in the production of the good undergo a specified change in tariff classification in Korea, the United States, or both; or (2) meets any applicable "regional value content" requirement (see below); and (3) satisfies all other requirements of Chapter Six, including Annex 6-A; or

- When the good is produced in Korea, the United States, or both, exclusively from "originating" materials.

De Minimis. Even if a good does not undergo a specified change in tariff classification, it will be treated as an originating good if the value of non-originating materials that have been used in the production of the good and do not undergo the required change in tariff classification does not exceed ten percent of the adjusted value of the good, and the good otherwise meets the chapter's criteria. This *de minimis* exception does not apply to certain agricultural and fisheries goods, and the Agreement includes a separate *de minimis* exception for textile and apparel goods.

Regional Value Content. Some origin rules under the Agreement require that certain goods meet a "regional value content" test in order to qualify as "originating," meaning that a specified percentage of the value of the good must be attributable to originating materials. In general, the Agreement provides two methods for calculating that percentage: (1) the "build-down method" (based on the value of non-originating materials used); and (2) the "build-up method" (based on the value of originating materials used). The regional value content of certain automotive goods may also be calculated on the basis of their net cost. Finally, standard accessories, spare parts, and tools delivered with a good are considered part of the material making up the good so long as these items are not separately classified or invoiced and their quantities and values are customary. The *de minimis* rule does not apply in calculating regional value content.

Claims for Preferential Treatment. Under Chapter Six, importers who wish to claim preferential tariff treatment for a particular good must be prepared to submit, on the request of the importing Party's customs authority, a statement explaining why the good qualifies as an originating good. A Party may only deny a claim for preferential treatment through a written determination that the claim is invalid as a matter of fact or law. The chapter establishes a procedure for filing claims for preferential treatment for up to one year after a good is imported and for seeking a refund of any excess duties paid. The chapter also prohibits a Party from penalizing an importer if the importer promptly and voluntarily corrects an incorrect claim and pays any duties owed.

Verification. Each Party must ensure that its customs authority is empowered to conduct verifications for purposes of determining whether a good is an originating good. Where an importing Party determines through a verification that an importer, exporter, or producer has engaged in a pattern of conduct in providing false or unsupported statements, declarations, or certifications that a good is an originating good, the Party may suspend preferential tariff treatment to identical goods from that importer, exporter, or producer until the importing Party

determines that the importer, exporter, or producer is in compliance with the rules set out in the chapter.

Additional Rules. Chapter Six provides specific rules with respect to the treatment of (1) packing materials and containers; (2) indirect materials; (3) fungible goods; and (4) sets of goods for purposes of determining origin. The chapter provides that a Party may not treat a good as originating if the good undergoes any operation in a third country other than being unloaded, reloaded, or preserved in good condition, or if it is shipped through a third country and does not remain under the control of customs authorities there. The chapter also provides that the Parties will meet to discuss whether to develop common guidelines for interpreting, applying, and administering Chapters Six and Seven.

Chapter Seven: Customs Administration and Trade Facilitation

Chapter Seven establishes rules designed to encourage transparency, predictability, and efficiency in the operation of each Party's customs procedures and to provide for cooperation between the Parties on customs matters.

General Principles. In Chapter Seven, each Party commits to observe certain transparency obligations. Each Party must publish its customs measures, including on the Internet, and, where possible, provide opportunity for comments from the public before amending its customs regulations. Each Party must also provide written advance rulings, on request, to its importers and to exporters and producers of the other Party, regarding whether a product qualifies as an "originating" good under the Agreement, as well as on other customs matters. In addition, each Party must ensure that importers have access to both administrative and judicial review of customs determinations. The Parties must adopt or maintain procedures to release goods from customs promptly and expeditiously clear express shipments.

Cooperation. Chapter Seven also is designed to enhance customs cooperation. The Parties are encouraged to give each other advance notice of customs developments likely to substantially affect the operation of the Agreement. The chapter calls for the Parties to cooperate in securing compliance with their respective customs measures related to the implementation and operation of the provisions of the Agreement governing importations and exportations. It includes specific provisions for sharing customs information where a Party has a reasonable suspicion of unlawful activity relating to its laws and regulations governing importations.

Chapter Eight: Sanitary and Phytosanitary Measures

Chapter Eight defines the Parties' obligations to each other under the Agreement regarding sanitary and phytosanitary (SPS) measures. It reflects the Parties' understanding that implementation of existing obligations under the *WTO Agreement on the Application of Sanitary and Phytosanitary Measures (SPS Agreement)* is a shared objective. Nothing in the Agreement imposes new limitations on the United States in terms of maintaining high safety and inspection standards.

Key Concepts. SPS measures are laws or regulations that protect human, animal, or plant life or health from certain risks, including plant- and animal-borne pests and diseases, additives, contaminants, toxins, or disease-causing organisms in food and beverages.

Cooperation. The Parties will establish a Committee on SPS Matters to (i) enhance each Party's implementation of the WTO SPS Agreement; (ii) help protect human, animal, or plant life or health; (iii) enhance consultation and cooperation between the Parties on SPS matters; and (iv) facilitate bilateral trade.

Dispute Settlement. Neither Party may invoke the Agreement's dispute settlement procedures for a matter arising under Chapter Eight.

Chapter Nine: Technical Barriers to Trade

Chapter Nine builds on WTO rules related to technical barriers to trade in order to promote transparency, accountability, and cooperation between the Parties on regulatory issues.

Key Concepts. The term "technical barriers to trade" (TBT) refers to barriers that may arise in preparing, adopting, or applying voluntary product standards, technical regulations, and procedures used to determine whether a particular good meets a standard or technical regulation ("conformity assessment procedures").

International Standards. Chapter Nine requires the Parties to apply the principles articulated in the WTO TBT Committee's *Decision on Principles for the Development of International Standards, Guides and Recommendations* in determining what constitutes an "international standard" within the meaning of the WTO TBT Agreement. Those principles emphasize the need for openness and consensus in the development of international standards.

Conformity Assessment. Chapter Nine also provides for a dialogue between the Parties on ways to facilitate the acceptance of conformity assessment results. Each Party will recognize conformity assessment bodies in the territory of the other Party on terms no less favorable than it accords conformity assessment bodies in its own territory. The chapter also calls for the Parties to notify each other of the criteria they use to recognize conformity assessment bodies that perform conformity assessment procedures for cosmetics, household electrical appliances, and motor vehicles, and with respect to noise and emissions.

Transparency. Chapter Nine contains various transparency obligations, such as requiring each Party to: (i) allow persons of the other Party to participate in the development of technical regulations, standards, and conformity assessment procedures on terms no less favorable than those it accords to its own persons; (ii) transmit regulatory proposals notified under the WTO TBT Agreement directly to the other Party; (iii) describe in writing the objectives of and reasons for a proposed technical regulation or conformity assessment procedure; and (iv) consider comments on such proposals and respond in writing to significant comments it receives.

Cooperation. Chapter Nine establishes a Committee on Technical Barriers to Trade through which the Parties will cooperate to address technical barriers and improve market access. Annex 9-B establishes an Automotive Working Group to monitor and facilitate increased cooperation regarding the development, implementation, and enforcement of relevant standards, technical regulations, and conformity assessment procedures with respect to the regulation of motor vehicles.

Automotive Standards and Technical Regulations. Under Chapter Nine, each Party must ensure that technical regulations related to motor vehicles are not prepared, adopted, or applied with a view to or with the effect of creating unnecessary obstacles to international trade, to the extent provided in Article 2.2 of the WTO TBT Agreement. In an exchange of letters appended to the Agreement, Korea has also taken on specific commitments with respect to auto emission standards and regulations relating to self-certification of automotive safety standards. Furthermore, in the February 10, 2011 Exchange of Letters, Korea committed to allow U.S. manufacturers that sell 25,000 or fewer "originating" vehicles in Korea to be considered as meeting all Korean safety regulations provided the vehicles are certified to U.S. safety standards. For all regulatory measures that would require a substantial change in motor vehicle design or technology, Korea also agreed to provide a period between the date a regulation is issued and the date manufacturers must comply with it that is usually not less than one year, and to conduct post-implementation reviews of existing significant regulations affecting motor vehicles to assess whether the regulations remain appropriate.

Chapter Ten: Trade Remedies

Safeguards. Section A of Chapter Ten establishes a safeguard procedure that will be available to aid domestic industries that sustain or are threatened with serious injury due to increased imports resulting from tariff reduction or elimination under the Agreement. As part of this process, each Party shall notify the other Party on initiation of an investigation and consult with the other Party as far in advance of a safeguard measure as practicable.

Chapter Ten authorizes a Party to impose temporary duties on an imported originating good if, as a result of the reduction or elimination of a duty under the Agreement, the good is being imported in such increased quantities and under such conditions as to constitute a substantial cause of serious injury, or threat of serious injury, to a domestic industry producing a "like" or "directly competitive" good.

Unless the exporting Party agrees otherwise, a safeguard measure may be applied on a good only during the Agreement's "transition period" (as defined in Article 10.6) for phasing out duties on the good. A safeguard measure may take one of two forms – a temporary increase in duties to NTR (MFN) levels or a temporary suspension of duty reductions called for under the Agreement. In "critical circumstances," the importing Party may, after 45 days have passed since initiation of the investigation, impose provisional relief for up to 200 days, based on a preliminary determination, while its investigation of the matter is underway. The Agreement provides an alternative form of safeguard measure for duties applied to a good on a seasonal basis.

A Party may not impose a safeguard measure under Chapter Ten more than once on any good. A safeguard measure may be in place for an initial period of up to two years. A Party may extend a measure for an additional year, if it determines that the industry is adjusting and the measure remains necessary to facilitate adjustment and prevent or remedy serious injury. If a measure lasts more than one year, the Party must scale it back at regular intervals.

If a Party imposes a safeguard measure, that Party must provide offsetting trade compensation to the other Party. No later than 30 days after it applies a safeguard measure, the respective Party shall afford an opportunity for consultations with the other Party regarding compensation. If the Parties cannot agree on the amount or nature of the compensation, the exporting Party may unilaterally suspend "substantially equivalent" trade concessions that it has made to the importing Party.

The February 10, 2011 Exchange of Letters includes a special safeguard for goods of tariff heading 8703 or 8704 (*i.e.*, cars and trucks). Under the special safeguard, a Party may apply a safeguard using the procedures set forth in Chapter Ten, with the following modifications: a safeguard may be applied on a good for an additional ten years after the "transition period" for phasing out duties on the good; a Party may impose a safeguard measure more than once on any good; the safeguard measure may be extended for an additional two years; there is no obligation to scale back a safeguard at regular intervals; there are fewer procedural requirements for critical circumstances; and the Party applying the safeguard is not subject to the suspension of trade concessions for up to two years after the safeguard is applied if it does not agree with the exporting Party on tariff reductions or other compensation.

Global Safeguards. Chapter Ten provides that each Party maintains its right to take action against imports from all sources under the WTO *Agreement on Safeguards*. A Party may exclude imports of an originating good from the other Party from a global safeguard measure if those imports are not a substantial cause of serious injury or do not create a threat of serious injury. A Party may not apply a safeguard measure under Chapter Ten at the same time that it applies a safeguard measure on the same good under the WTO Safeguards Agreement.

Antidumping and Countervailing Duties. Section B of Chapter Ten confirms that each Party retains its rights and obligations under the *WTO Agreement* with regard to the application of antidumping and countervailing duties. A Party must notify the other when it receives an

antidumping or countervailing duty petition concerning imports from the other Party and afford the other Party a meeting or other similar opportunities regarding the application, consistent with the Party's law. With respect to anti-dumping cases, following a preliminary affirmative determination, the Party's competent authorities must provide exporters of the other Party due consideration and adequate opportunity for consultations regarding proposed price or quantity undertakings that could suspend the investigation. With respect to countervailing duty investigations, following a preliminary affirmative determination, the Party's competent authorities must provide the other Party and exporters of the other Party due consideration and adequate opportunity for consultations regarding proposed price or quantity undertakings that could suspend the investigation. Antidumping and countervailing duty measures may not be challenged under the Agreement's dispute settlement procedures.

Committee on Trade Remedies. Section C of the chapter creates a Committee on Trade Remedies whose functions include (i) enhancing each Party's understanding of the other's trade remedy laws, policies, and practices; (ii) improving cooperation on trade remedies matters; and (iii) discussing topics of mutual interest.

Chapter Eleven: Investment

Chapter Eleven establishes rules to protect investors from one Party against wrongful or discriminatory government actions when they invest or attempt to invest in the other Party's territory. The chapter's provisions reflect traditional standards incorporated in earlier U.S. bilateral investment treaties, previous free trade agreements, and customary international law.

Key Concepts. Under Chapter Eleven, the term "investment" covers all forms of investment, including enterprises, securities, debt, intellectual property rights, licenses, and contracts. Chapter Eleven covers both investments existing when the Agreement enters into force and future investments. The term "investor of a Party" encompasses U.S. and Korean nationals as well as firms (including branches) established in one of the Parties.

General Principles. Under the Agreement, investors enjoy six basic protections: (1) the right to non-discriminatory treatment relative both to domestic investors and investors of non-Parties; (2) limits on imposition by the host Party of "performance requirements;" (3) the right to free transfer of funds related to an investment; (4) the guarantee that expropriation will be done in accordance with customary international law standards; (5) the right to the minimum standard of treatment of aliens required by customary international law; and (6) the right to hire key managerial personnel without regard to nationality. (As to this last protection, a Party may require that a majority of the board of directors be of a particular nationality, as long as this does not prevent the investor from controlling its investment.)

Sectoral Coverage and Non-Conforming Measures. With the exception of investments in or by regulated financial institutions (which are treated in Chapter Thirteen), Chapter Eleven generally applies to all sectors, including service sectors. However, each Party has listed in Annexes I and II particular measures or sectors for which it negotiated an exemption from the chapter's

obligations relating to national treatment, NTR (MFN), performance requirements, or senior management and boards of directors ("non-conforming measures"). Annex I contains each Party's list of existing non-conforming measures at the central and regional levels of government. The United States has scheduled an exemption from all aforementioned obligations for all existing state measures. All existing local measures are exempted for both Parties without the need to be listed. If a Party liberalizes any of these non-conforming Annex I measures, it must thereafter maintain the measure at least at that level of openness. In Annex II, each Party has listed sectors or activities in which it reserves the right to maintain existing or adopt future non-conforming measures. (As described below, Annexes I and II also include exemptions from Chapter Twelve (Cross-Border Trade in Services).)

Investor-State Disputes. Chapter Eleven provides a mechanism for an investor of a Party to submit to binding international arbitration a claim for damages against the other Party. The investor may assert that the Party has breached a substantive obligation under the chapter or that the Party has breached an "investment agreement" with, or an "investment authorization" granted to, the investor or a covered investment that the investor owns or controls. "Investment agreements" and "investment authorizations" are arrangements between an investor and a host government based on contracts and authorizations, respectively. These terms are defined in the chapter.

Chapter Eleven affords public access to information on investor-State arbitrations conducted pursuant to the Agreement. For example arbitration hearings will generally be open to the public and key documents will be publicly available, with exceptions for confidential business information. The Parties also authorize arbitral tribunals to accept *amicus* submissions from the public. In addition, the chapter includes provisions similar to those used in U.S. courts to dispose quickly of claims a tribunal finds to be frivolous. Finally, within three years after the Agreement enters into force the Parties will consider whether to establish an appellate body, or similar mechanism, to review arbitral awards that tribunals render under the chapter.

Chapter Eleven confirms the Parties' understanding that, "except in rare circumstances," nondiscriminatory regulatory actions designed and applied to meet legitimate public welfare objectives, such as public health, safety, and the environment, are not indirect expropriations. The chapter also provides a list of factors to be considered in determining whether a taxation measure constitutes an expropriation.

The Agreement does not require the United States to give Korean investors greater substantive rights than U.S. companies already enjoy in the United States.

Chapter Twelve: Cross-Border Trade in Services

Chapter Twelve governs measures affecting cross-border trade in services between the Parties. Certain provisions also apply to measures affecting investments to supply services.

Key Concepts. Under the Agreement, cross-border trade in services covers supply of a service:

- from the territory of one Party into the territory of the other Party (*e.g.*, electronic delivery of services from the United States to Korea);

- in the territory of a Party by a person of that Party to a person of the other Party (*e.g.*, a Korean company provides services to U.S. visitors in Korea); and

- by a national of a Party in the territory of the other Party (*e.g.*, a U.S. lawyer provides legal services in Korea).

Chapter Twelve should be read together with Chapter Eleven (Investment), which establishes rules pertaining to the treatment of service firms that choose to provide their services through a local presence, rather than cross-border. Chapter Twelve applies where, for example, a service supplier is temporarily present in a territory of a Party and does not operate through a local investment.

General Principles. Among Chapter Twelve's core obligations are requirements to provide national treatment and NTR (MFN) treatment to service suppliers of the other Party. Thus, each Party must treat service suppliers of the other Party no less favorably than its own suppliers or those of any other country. This commitment applies to state and local governments as well as the national government. The chapter's provisions apply to existing service suppliers as well as to those who seek to supply services. The Parties are prohibited from requiring firms to establish a local presence as a condition for supplying a service on a cross-border basis. In addition, certain types of market access restrictions on the supply of services (*e.g.*, that limit the number of firms that may offer a particular service or that restrict or require specific types of legal structures or joint ventures with local companies in order to supply a service) are also barred. The chapter's market access rules apply both to services supplied on a cross-border basis and through a local investment.

Sectoral Coverage and Non-Conforming Measures. Chapter Twelve applies across virtually all services sectors. The chapter excludes financial services (which are addressed in Chapter Thirteen), except that certain provisions of Chapter Twelve apply to investments in financial services that are not regulated as financial institutions and are covered by Chapter Eleven (Investment). In addition, Chapter Twelve does not cover air transportation, although it does apply to specialty air services and aircraft repair and maintenance.

Each Party has listed in Annexes I and II measures or sectors for which it negotiated exemptions from Chapter Twelve's core obligations (national treatment, NTR (MFN), local presence, and market access). Annex I contains the list of existing non-conforming measures at the central and regional level of government. Our coverage under the market access discipline is the same as our commitments under the WTO General Agreement on Trade in Services, with the right to take measures not inconsistent with those commitments. The United States has scheduled an exemption from national treatment, NTR (MFN), and local presence for all existing state measures. All existing local measures are exempted for both Parties without the need to be

listed. However, once a Party liberalizes any of these non-conforming Annex I measures, it must thereafter maintain the measure at least at that level of openness. Each Party has listed in Annex II sectors or activities in which it reserves the right to adopt or maintain future non-conforming measures.

Specific Commitments. Chapter Twelve includes a comprehensive definition of express delivery services under which each Party must provide national treatment, NTR (MFN) treatment, and additional benefits to express delivery services of the other Party. The chapter provides that the Parties will try to maintain the level of market openness for express delivery services they provided on the date the Agreement was signed, and a Party may request consultations with the other if it believes the other Party is not maintaining that level of access. The chapter also addresses the issue of postal monopolies directing revenues derived from monopoly postal services to confer an advantage on express delivery services. In an exchange of letters appended to the Agreement, Korea has committed to expand the current exceptions to the Korean Postal Authority's monopoly to include all international document delivery services. In a further letter signed along with the Agreement, Korea has expressed its intention to gradually increase the scope of permitted private delivery services in other areas as well.

Transparency and Domestic Regulation. Provisions on transparency and domestic regulation complement the core rules of Chapter Twelve. The transparency rules apply to the development and application of regulations governing services. The chapter's rules on domestic regulation govern the operation of approval and licensing systems for service suppliers. Like the chapter's market access rules, its provisions on transparency and domestic regulation cover services supplied both on a cross-border basis and through a local investment.

Exclusions. Chapter Twelve does not apply to any service supplied "in the exercise of governmental authority" — that is, a service that is provided on a non-commercial and non-competitive basis. Chapter Twelve also does not apply to government subsidies. In addition, the chapter makes clear that the Agreement does not impose any obligation on a Party with respect to its immigration measures, including admission or conditions of admission for temporary entry.

Chapter Thirteen: Financial Services

Chapter Thirteen provides rules governing each Party's treatment of: (1) financial institutions of the other Party; (2) investors of the other Party, and their investments, in financial institutions; and (3) cross-border trade in financial services.

Key Concepts. The chapter defines a "financial institution" as any financial intermediary or other institution authorized to do business and regulated or supervised as a financial institution under the law of the Party where it is located. A "financial service" is any service of a financial nature, including, insurance, banking, securities, asset management, financial information and data processing services, and financial advisory services.

General Principles. Chapter Thirteen's core obligations parallel those in Chapters Eleven (Investment) and Twelve (Cross-Border Trade in Services). Specifically, Chapter Thirteen imposes rules requiring national treatment and NTR (MFN) treatment, prohibits certain quantitative restrictions on market access of financial institutions, and bars restrictions on the nationality of senior management. As appropriate, these rules apply to measures affecting financial institutions, investors and investments in financial institutions of another Party, and services companies that are currently supplying and that seek to supply financial services on a cross-border basis. The rules do not apply to measures adopted or maintained by a Party relating to certain specified services and activities unless a Party allows its financial institutions to compete with a public entity or a financial institution to supply such services and activities. Chapter Thirteen includes broad flexibility and safeguards, including the prudential and monetary and exchange rate exceptions, to ensure that governments may continue to regulate the financial sector and take action to ensure the stability and integrity of the financial system in a financial crisis.

Non-Conforming Measures. Similar to Chapters Eleven and Twelve, each Party has listed in an annex (Annex III) particular measures for which it negotiated exemptions from the chapter's core obligations. Existing non-conforming U.S. state and local laws and regulations are exempted from these obligations. Once a Party, including a state or local government, liberalizes one of these non-conforming measures, however, it must, in most cases, maintain the measure at least at that new level of openness.

Other Provisions. Chapter Thirteen also includes provisions on regulatory transparency, "new" financial services, self-regulatory organizations, and the expedited availability of insurance products.

Relationship to Other Chapters. Measures that a Party applies to financial services suppliers of the other Party, other than regulated financial institutions, that make or operate investments in the Party's territory are covered principally by Chapter Eleven (Investment) and certain provisions of Chapter Twelve (Cross-Border Trade in Services). In particular, the core obligations of Chapter Eleven apply to such measures, as do the market access, transparency, and domestic regulation provisions of Chapter Twelve. Chapter Thirteen incorporates by reference certain provisions of Chapter Eleven, such as those relating to transfers and expropriation.

Additional Commitments. Pursuant to the chapter's annexes and an exchange of letters appended to the Agreement, Korea has taken on specific commitments to establish a more transparent financial regulatory regime, ensure that a government-owned insurance supplier will not be provided competitive advantages, and allow U.S. financial institutions in Korea to transfer information out of Korea for data processing to take advantage of global economies of scale.

Chapter Fourteen: Telecommunications

Chapter Fourteen includes disciplines beyond those imposed under Chapters Eleven (Investment) and Twelve (Cross-Border Trade in Services) on regulatory measures affecting

telecommunications trade and investment between the Parties. It is designed to ensure that service suppliers of each Party have non-discriminatory access to and use of public telecommunications networks and services in the territory of the other Party. In addition, each Party must regulate its major telecommunications suppliers in ways that will help ensure a level playing field for new entrants. Each Party also commits to ensure that its telecommunications regulations are set by independent regulators applying transparent procedures.

Key Concepts. Under Chapter Fourteen, a "public telecommunications service" is any telecommunications service that a Party requires to be offered to the public generally. The term includes voice and data transmission services, but does not include "value-added services" (*e.g.*, services that enable users to create, store, or process information over a network). A "major supplier" is a company that, by virtue of its market position or control over certain facilities, can materially affect the terms of participation in the market.

Competition. Chapter Fourteen establishes rules promoting effective competition in telecommunications services. The chapter includes commitments by each Party to:

- ensure that all service suppliers of the other Party that seek to access or use a public telecommunications network in the Party's territory can do so on reasonable and non-discriminatory terms (*e.g.*, Korea must ensure that its public phone companies do not provide preferential access to Korean banks or Internet service providers, to the detriment of U.S. competitors);

- ensure that the other Party's telecommunications suppliers have the right to interconnect their networks with public telecommunications networks in the Party's territory;

- ensure that telecommunications suppliers of the other Party are permitted to connect leased lines with public telecommunications networks in the Party's territory; and

- impose disciplines on the behavior of "major suppliers," such as ensuring that major suppliers provide interconnection at cost-oriented rates and do not impose unreasonable or discriminatory conditions or limitations on the resale of their services.

Regulation. The chapter addresses key regulatory concerns that may create barriers to trade and investment in telecommunications services. In particular, each Party:

- will maintain or adopt procedures that will help ensure a transparent telecommunications regulatory regime, including requirements to publish interconnection agreements and service tariffs and provide meaningful opportunities for interested parties to participate in telecommunications rulemaking;

- will require its telecommunications regulator to resolve disputes between suppliers and provide foreign suppliers the right to seek judicial review of those decisions; and

- may elect to deregulate telecommunications services when competition emerges and certain standards are met.

Technological Choice. The chapter contains innovative provisions designed to ensure that the Parties avoid limiting the technologies telecommunications suppliers may chose to use to provide their services.

Chapter Fifteen: Electronic Commerce

Chapter Fifteen establishes rules designed to prohibit discriminatory regulation of electronic trade in digitally encoded products such as computer programs, video, images, and sound recordings. The provisions in this and other recent U.S. free trade agreements represent a major advance over previous international understandings on this subject.

Customs Duties. Chapter Fifteen provides that a Party may not impose customs duties on digital products of the other Party that are either transmitted electronically or fixed on a carrier medium.

Non-Discrimination. The Parties will apply the principles of national treatment and NTR (MFN) treatment to trade in electronically-transmitted digital products. Thus, a Party may not discriminate against digital products that have a nexus to the other Party's territory (e.g., creation, production, or first sale there) or to otherwise afford protection to products with a connection to its own territory. Nor may a Party provide less favorable treatment to digital products that have a nexus to the other Party than it gives to like products that have a link to a third country. These non-discrimination rules do not apply to non-conforming measures adopted under Chapter Eleven (Investment), Twelve (Cross-Border Trade in Services), or Thirteen (Financial Services).

Additional Provisions. Chapter Fifteen contains additional provisions relating to electronic authentication and electronic signatures, online consumer protection, and paperless trade administration. The chapter also establishes mutually agreed principles regarding the access to and use of the Internet for electronic commerce.

Chapter Sixteen: Competition-Related Matters

Chapter Sixteen addresses competition laws, government-designated monopolies, state enterprises, and consumer protection.

Competition Laws. Each Party must maintain laws prohibiting anticompetitive business conduct and take appropriate action with respect to such conduct. Each Party must also maintain an authority responsible for enforcing its national competition laws. The chapter affirms that the enforcement policy of each Party's national competition authority is to treat persons of the other Party no less favorably than their own nationals.

Chapter Sixteen obligates each Party to provide certain procedural protections in enforcement proceedings convened under its competition law. Specifically, each Party must ensure that any person that is subject to an administrative enforcement proceeding is provided a right to be heard, to present and rebut evidence, and to cross-examine witnesses. In addition, each Party must ensure that a person subjected to a sanction or remedy under the Party's competition law can ask a court to review it. The chapter also requires each Party to empower its national competition authorities to settle their administrative or civil enforcement actions by mutual agreement with the subject of the enforcement action.

Designated Monopolies. Chapter Sixteen sets specific rules that apply with respect to any monopoly owned or controlled by a Party's national government and any private business to which a Party provides monopoly rights after the Agreement takes effect. The Party must ensure that any such entity: (1) abides by the Party's obligations under the Agreement whenever it exercises governmental authority delegated to it by the Party in connection with the monopoly product; (2) purchases or sells the monopoly product in accordance with commercial considerations; (3) provides nondiscriminatory treatment to the other Party's investments, goods, and service suppliers in its purchase or sale of the monopoly product; and (4) does not use its monopoly position to engage in anticompetitive practices in markets outside its monopoly mandate that harm the other Party's investments.

State Enterprises. The chapter also establishes rules governing each Party's responsibility for non-monopoly enterprises it owns or controls. Each Party must ensure that its state enterprises accord non-discriminatory treatment in the sale of their products to the other Party's investments and abide by the Party's obligations under the Agreement in exercising any governmental authority that the Party has delegated to it.

Cross-Border Consumer Protection. Chapter Sixteen commits the Parties to cooperate, in appropriate cases of mutual concern, in the enforcement of their consumer protection laws. The chapter provides that the Parties will also work to strengthen cooperation between their consumer protection agencies.

Dispute Settlement. Some of the chapter's provisions are not subject to the Agreement's dispute settlement procedures, including provisions covering competition laws and consumer protection. The chapter's rules addressing designated monopolies and state enterprises, however, are subject to those procedures.

Chapter Seventeen: Government Procurement

Chapter Seventeen provides suppliers in each Party with additional access to the other Party's national government procurement market.

The chapter reaffirms each Party's rights and obligations under the WTO *Agreement on Government Procurement* (GPA), and confirms the Parties' intention to apply the *APEC Non-Binding Principles on Government Procurement*, as appropriate, to all government procurement not covered under the GPA and the Agreement.

Coverage and Thresholds. Chapter Seventeen applies to procurements by those government departments, agencies, and enterprises listed in each Party's schedule of goods and services valued above certain dollar thresholds. Specifically, the chapter applies to procurements by listed agencies of the "central government," which for the United States means the federal government, of goods and services valued at $100,000 or more and construction services valued at $7,407,000 or more. The threshold for goods and services is substantially lower than the threshold applied under the GPA – hence expanding market opportunities in both countries.

General Principles and Procurement Procedures. Chapter Seventeen incorporates a number of provisions from the GPA, including commitments to national treatment of persons of the other Party and requirements governing the conduct of procurements. The chapter expands on the GPA by incorporating important improvements that reflect emerging practices in procurement, such as reducing the tendering period in cases where procurement notices and other procurement information are made available electronically; reducing the tendering period for off-the-shelf goods and services; and encouraging use of electronic procurement. In addition, in procurements subject to the Agreement, a government agency may adopt or apply technical specifications that require suppliers to comply with generally applicable laws regarding fundamental principles and rights at work and acceptable conditions of work in the territory where the supplier makes the product or performs the service that the agency will purchase.

Chapter Eighteen: Intellectual Property Rights

Chapter Eighteen complements and enhances existing international standards for the protection of intellectual property and the enforcement of intellectual property rights, consistent with U.S. law.

General Provisions. Chapter Eighteen commits each Party to ratify or accede to several agreements on intellectual property rights by the date the Agreement enters into force, including the *WIPO Copyright Treaty*, the *Convention Relating to the Distribution of Programme-Carrying Signals Transmitted by Satellite*, the *WIPO Performances and Phonograms Treaty*, the *International Convention for the Protection of New Varieties of Plants*, the *Trademark Law Treaty*, and the *Patent Cooperation Treaty*. The United States is already a party to these agreements. With very limited exceptions, each Party commits to provide national treatment to the other Party's nationals with respect to the enjoyment and protection of the intellectual property rights covered by the chapter.

Trademarks and Geographical Indications. Each Party must protect trademarks and geographical indications, including by refusing protection or recognition of a geographical indication that is likely to cause confusion with a preexisting trademark. The chapter calls for trademarks to include certification marks, and for geographical indications to be eligible for protection as trademarks. Each Party must establish an electronic system for applying for, registering and maintaining trademarks, as well as an online database, with efficient and transparent procedures governing applications. Furthermore, each Party's Internet domain name management system must include a dispute resolution procedure to address trademark cyber-piracy.

Copyright and Related Rights. Under Chapter Eighteen, the Parties must provide broad protection for copyright and related rights, affirming and building on rights set out in several international agreements. For instance, each Party must provide copyright protection for the life of the author plus at least 70 years (for works measured by a person's life), or at least 70 years (for corporate works). The chapter clarifies that the right to reproduce literary and artistic works, phonograms, and performances encompasses temporary copies, an important principle in the digital realm. Each Party must also provide a right of communication to the public, which will further ensure that the right holder has the exclusive right to authorize making protected works available online. Each Party must also protect the rights of performers and producers of phonograms.

To curb copyright piracy, each Party must ensure that its government agencies use only legitimate computer software, setting an example for the private sector. The chapter also includes provisions on anti-circumvention, under which the Parties commit to prohibit tampering with technology used to protect copyrighted works. In addition, Chapter Eighteen sets out obligations with respect to the liability of Internet service providers in connection with copyright infringements that take place over their networks. Recognizing the importance of satellite broadcasts, Chapter Eighteen provides that each Party will protect encrypted program-carrying satellite signals. The chapter obligates the Parties to extend protection to the signals themselves, as well as to the content contained in the signals.

Patents. Chapter Eighteen also includes a variety of provisions for the protection of patents. Each Party is obligated to make patents available for any invention, subject to limited exclusions, and each Party confirms that patents will be available for any new uses or methods of using a known product. To guard against arbitrary revocation of patents, each Party must limit the grounds for revoking a patent to the grounds that would have justified a refusal to grant the patent. Under Chapter Eighteen, each Party shall adjust the term of a patent to compensate for unreasonable delays in granting the patent and, for certain pharmaceutical products, to compensate for unreasonable curtailment of the effective patent term as a result of the marketing approval process for such products.

Certain Regulated Products. Chapter Eighteen includes additional specific provisions relating to pharmaceuticals and agricultural chemicals. Among other things, the chapter provides for the protection of information concerning product safety or efficacy, including test data that a

company submits in seeking marketing approval for such products, by precluding other firms from relying on the information. It provides specific periods for such protection — at least five years for pharmaceuticals and ten years for agricultural chemicals. This means, for example, that during the period of protection, safety and efficacy information that a company submits for approval of a new agricultural chemical product cannot be used without that company's consent in granting approval to another company to market a combination product. The chapter's rules protecting information concerning pharmaceutical product safety and efficacy are subject to a public health exception. Chapter Eighteen also requires the Parties to adopt measures to prevent the marketing of a competing pharmaceutical product during the term of a patent covering the original innovative product. The February 10, 2011 Exchange of Letters allows Korea three years from the date the Agreement enters into force to implement measures in its marketing approval process to prevent persons from marketing a patented product without the consent of the patent holder.

Public Health. Chapter Eighteen expresses the Parties' understanding that a Party's obligations under the chapter do not and should not prevent it from taking measures to protect public health by promoting access to medicines for all.

Enforcement Provisions. The chapter also imposes obligations with respect to the enforcement of intellectual property rights in civil proceedings, criminal proceedings, and at the border. For example, each Party must provide that, when determining damages in civil proceedings involving copyright infringement or trademark counterfeiting, its judicial authorities must be able to take into account the value of the legitimate goods as well as the infringer's profits. Each Party must also provide for damages based on a fixed range (*i.e.*, "statutory damages") as an option that the right holder can elect instead of actual damages.

Chapter Eighteen further provides that each Party's law enforcement agencies must have the authority to seize suspected pirated and counterfeit goods and the equipment used to make or transmit them. Each Party must also give its courts authority to order the forfeiture and/or destruction of these items. Chapter Eighteen also provides that each Party must establish criminal procedures and penalties for certain cases of trademark counterfeiting and copyright and related rights piracy.

Each Party must also empower its law enforcement agencies to take enforcement action at the border against pirated or counterfeit goods without waiting for a right holder to file a formal complaint.

Chapter Nineteen: Labor

Chapter Nineteen sets out the Parties' commitments and undertakings regarding trade-related labor rights.

Fundamental Labor Rights. Each Party commits to adopt and maintain in its statutes, regulations, and practice certain enumerated labor rights, as stated in the 1998 ILO *Declaration*

on Fundamental Principles and Rights at Work and its Follow Up. Specifically, these are (1) freedom of association; (2) the effective recognition of the right to collective bargaining; (3) the elimination of all forms of forced or compulsory labor; (4) the effective abolition of child labor and, for purposes of the Agreement, a prohibition on the worst forms of child labor; and (5) the elimination of discrimination in respect of employment and occupation. In order to establish a violation of this obligation, a Party must demonstrate that the other Party has failed to comply in a manner affecting trade or investment between the Parties. Neither Party may waive or otherwise derogate from its statutes or regulations implementing this obligation in a manner affecting bilateral trade or investment where the waiver or derogation would be inconsistent with one of the enumerated rights. For the United States, the Chapter's provisions regarding fundamental labor rights apply to federal law only.

Effective Enforcement. Each Party commits not to fail to effectively enforce its labor laws on a sustained or recurring basis in a manner affecting trade or investment between the Parties. The Chapter defines "labor laws" to include laws directly related to the ILO fundamental labor rights as well as laws providing for acceptable conditions of work with respect to minimum wages, hours of work, and occupational safety and health, and laws providing labor protections for children and minors, including a prohibition on the worst forms of child labor. For the United States, "labor laws" includes federal statutes and regulations addressing these areas, but does not cover state or local labor laws.

Procedural Guarantees. Each Party commits to afford procedural guarantees that ensure workers and employers have access to tribunals for the enforcement of its labor laws. To this end, each Party must ensure that proceedings before these tribunals are fair, equitable, and transparent and comply with due process of law. Decisions of such tribunals must be in writing, made available to the parties to the proceedings and the public, and based on information or evidence in respect of which the parties were offered the opportunity to be heard. In addition, hearings in such proceedings must be open to the public, except where the administration of justice otherwise requires. Each Party also commits to make remedies available to ensure the enforcement of its labor laws. Such remedies might include orders, fines, penalties, or temporary workplace closures.

Dispute Settlement. Chapter Nineteen provides for cooperative consultations as a first step if a Party considers that the other Party is not complying with its obligations under the chapter. The complaining Party may, after an initial 60-day consultation period under Chapter Nineteen, invoke the Agreement's general dispute settlement mechanism by requesting additional consultations or a meeting of the Agreement's cabinet-level Joint Committee under Chapter Twenty-Two (Institutional Provisions and Dispute Settlement). If the Committee is unable to resolve the dispute, the matter may be referred to a dispute settlement panel.

Institutional Arrangements and Cooperation. Chapter Nineteen establishes a senior-level Labor Affairs Council to oversee the chapter's implementation and to provide a forum for consultations and cooperation on labor matters. Each Party must designate an office to serve as contact point for communications with the other Party and the public regarding the chapter. Each Party's

contact point must provide transparent procedures for the submission, receipt, and consideration of communications from the public relating to the chapter.

The chapter also creates a cooperation mechanism through which the Parties will collaborate to address labor matters of common interest. In particular, the mechanism will assist the Parties to establish priorities for, and carry out, cooperative activities relating to such topics as: fundamental rights and their effective application; social safety net programs; and labor-management relations.

Chapter Twenty: Environment

Chapter Twenty sets out the Parties' commitments and undertakings regarding environmental protection.

General Principles. Each Party must strive to ensure that its environmental laws provide for and encourage high levels of environmental protection and continue to improve its respective levels of environmental protection. Each Party also commits not to waive or otherwise derogate from its environmental laws to weaken or reduce the levels of environmental protection in a manner affecting trade or investment between the Parties other than pursuant to any provision in its environmental law providing for waivers or derogations. Chapter Twenty further includes commitments to enhance cooperation between the Parties in environmental matters and encourages the Parties to develop voluntary, market-based mechanisms as one means for achieving and sustaining high levels of environmental protection.

Multilateral Environmental Agreements. The chapter recognizes that certain multilateral environment agreements (MEAs) play an important role globally and domestically in protecting the environment. The chapter includes a provision requiring each Party to adopt, maintain, and implement laws, regulations, and all other measures to fulfill its obligations under certain MEAs to which both governments are parties ("covered agreements"). To establish a violation of this obligation a Party must demonstrate that the other Party has failed to comply in a manner affecting trade or investment between the Parties.

Chapter Twenty provides that in the event of any inconsistency between a Party's obligations under the Agreement and a covered agreement, the Party must seek to balance its obligation under both agreements, but this will not preclude a Party from taking measures to comply with the covered agreement as long as the measure's primary purpose is not to impose a disguised restriction on trade.

Effective Enforcement. The chapter commits each Party not to fail to effectively enforce its environmental laws, and its laws, regulations, and other measures to fulfill its obligations under the covered agreements, on a sustained or recurring basis in a manner affecting trade or investment between the Parties. For the United States, "environmental laws" comprise federal environmental statutes and regulations promulgated under those statutes that are enforceable by action of the federal government.

Procedural Matters. The chapter requires each Party to make judicial, quasi-judicial, or administrative proceedings available to sanction or remedy violations of its environmental laws. Each Party must ensure that these proceedings are fair, equitable, and transparent, and, to this end, comply with due process of law and are open to the public, except where the administration of justice otherwise requires. Each Party must also ensure that interested persons may request the Party's competent authorities to investigate alleged violations of its environmental laws and that those authorities duly consider such requests. Each Party must also make appropriate and effective remedies available for violations of its environmental laws. These remedies may include, for example, fines, injunctions, or requirements to take remedial action or pay for the cost of containing or cleaning up pollution.

Environmental Performance. Each Party will encourage the development and use of flexible, voluntary, and incentive-based mechanisms for environmental protection and will also encourage the development and improvement of goals and indicators for measuring environmental performance as well as flexible means for achieving performance goals.

Institutional Arrangements and Cooperation. Chapter Twenty establishes a senior-level Environment Affairs Council to oversee implementation of the chapter. The Council will provide for the public to participate in its work, including by affording an opportunity at each Council meeting, unless the Parties otherwise agree, for the public to express views on how the chapter is being implemented. The Council must also provide appropriate opportunities for the public to participate in the development and implementation of joint environmental activities, including those developed under a separate bilateral environmental cooperation agreement that the Parties have signed.

Public Participation and Submissions. Each Party must provide for the receipt and consideration of submissions from persons of a Party on matters related to implementation of the chapter. Each Party will also convene a national advisory committee to solicit views on those matters and to submit to the Joint Committee a written report on the implementation of the chapter's public participation provisions within 180 days after the Agreement enters into force.

Dispute Settlement. Chapter Twenty provides for cooperative consultations as a first step if a Party considers that the other Party is not complying with its obligations under the chapter. The complaining Party may, after an initial 60-day consultation period, invoke the Agreement's general dispute settlement mechanism by requesting additional consultations or a meeting of the Joint Committee under Chapter Twenty-Two (Institutional Provisions and Dispute Settlement). If the Joint Committee is unable to resolve the dispute, the matter may be referred to a dispute settlement panel.

Chapter Twenty-One: Transparency

Chapter Twenty-One sets out requirements designed to foster openness, transparency, and fairness in the adoption and application of measures respecting matters covered by the

Agreement. Each Party must promptly publish all laws, regulations, procedures, and administrative rulings of general application concerning matters covered by the Agreement, or otherwise make them publicly available. To the extent possible, the Parties must publish proposed regulations in advance and give interested persons a reasonable opportunity to comment. The chapter further provides that proposed regulations published by the central level of government must be published in a single official journal of national circulation and include an explanation of their purpose and rationale.

Wherever possible, each Party must provide reasonable notice to the other Party's nationals and enterprises that are directly affected by an administrative proceeding, such as an adjudication, rulemaking, licensing, determination, or approval process. A Party must afford such persons a reasonable opportunity to present facts and arguments before taking any final action, when time, the nature of the process, and the public interest permit.

Chapter Twenty-One also provides for independent review and appeal of final administrative actions. Appeal rights must include a reasonable opportunity to present arguments and to obtain a decision based on evidence in the administrative record.

Chapter Twenty-One reaffirms the Parties' resolve to eliminate bribery and corruption in international trade and investment. To this end, each Party is obligated to make it a criminal offense for their public officials to solicit or accept a bribe, and for any person to bribe a public official in exchange for favorable government action in matters affecting international trade or investment. Each Party must also adopt measures to protect persons who, in good faith, report acts of bribery or corruption. The Parties will also endeavor to work together to encourage and support initiatives in relevant international fora to prevent bribery and corruption.

Chapter Twenty-Two: Institutional Provisions and Dispute Settlement

Section A of Chapter Twenty-Two creates a Joint Committee, to be co-chaired by the Parties' trade ministers. The committee will be charged with supervising the implementation and overall operation of the Agreement. The committee may, among other things, issue interpretations of the Agreement's provisions and consider accelerating the elimination of duties on particular products or adjusting the Agreement's product-specific rules of origin. The Joint Committee will also assist in the resolution of any disputes that may arise under the Agreement and supervise the work of the various expert committees and other bodies established under the Agreement.

Chapter Twenty-Two also establishes two committees. One committee, established in Annex 22-B, will review and make recommendations to the Parties on whether conditions on the Korean Peninsula are appropriate for the development of outward processing zones. A second committee, to be convened under Annex 22-C, will promote bilateral cooperation on fisheries matters.

Section B of Chapter Twenty-Two sets out detailed procedures for the resolution of disputes between the Parties regarding the interpretation or application of the Agreement. These

procedures emphasize amicable settlements, relying wherever possible on bilateral cooperation and consultations. When disputes arise under provisions common to the Agreement and other agreements (*e.g.*, the WTO agreements), the complaining government may choose a forum for resolving the matter that is set forth in any valid agreement between the Parties. The selected forum will be the exclusive venue for resolving that dispute.

Consultations. A Party may request consultations with the other Party on any matter that it believes might affect the operation of the Agreement. If the Parties cannot resolve the matter through consultations within a specified period (normally 60 days), either Party may refer the matter to the Joint Committee, which will attempt to resolve the dispute.

Panel Procedures. If the Joint Committee cannot resolve the dispute within a specified period (normally 60 days), the complaining Party may refer the matter to a panel comprising independent experts that the Parties select. The Parties will set rules to protect confidential information, provide for open hearings and public release of submissions, and allow an opportunity for the panel to accept submissions from non-governmental entities in the Parties' territories.

Unless the Parties agree otherwise, a panel is to present its initial report within 180 days after the panel chair is appointed. Once the panel presents its initial report containing findings of fact and a determination on whether a Party has met its obligations, the Parties will have the opportunity to provide written comments to the panel. When the panel receives these comments, it may modify its report and make any further examination that it considers appropriate. Within 45 days after it presents its initial report, the panel will submit its final report. The Parties will then seek to agree on how to resolve the dispute, normally in a way that conforms to the panel's determinations and recommendations. Subject to protection of confidential information, the panel's final report will be made available to the public 15 days after the Parties receive it.

Suspension of Benefits. If the Parties cannot resolve the dispute after they receive the panel's final report, the Parties will seek to agree on acceptable trade compensation. If they cannot agree on compensation, or if the complaining Party believes the defending Party has failed to implement an agreed resolution, the complaining Party may provide notice that it intends to suspend trade benefits equivalent in effect to those it considers were impaired, or may be impaired, as a result of the disputed measure.

If the defending Party considers that the proposed level of benefits to be suspended is "manifestly excessive," or believes that it has modified the disputed measure to make it conform to the Agreement, it may request the panel to reconvene and decide the matter. The panel must issue its determination no later than 90 days after the request is made (or 120 days if the panel is reviewing both the level of the proposed suspension and a modification of the measure).

The complaining Party may suspend trade benefits up to the level that the panel sets or, if the panel has not been asked to determine the level, up to the amount that the complaining Party has proposed. The complaining Party cannot suspend benefits, however, if the defending Party

provides notice that it will pay an annual monetary assessment to the other Party. The amount of the assessment will be established by agreement of the Parties or, failing that, will be set at 50 percent of the level of trade concessions the complaining Party was authorized to suspend.

Compliance Review Mechanism. If, at any time, the defending Party believes it has made changes in its laws or regulations sufficient to comply with its obligations under the Agreement, it may refer the matter to the panel If the panel agrees, the dispute ends and the complaining Party must withdraw any offsetting measures it has put in place. Concurrently, the defending government will be relieved of any obligation to pay a monetary assessment.

Special Provisions for Disputes relating to Motor Vehicles. Annex 22-A establishes an expedited dispute settlement mechanism for disputes concerning motor vehicles. The annex provides a shortened schedule for selecting panelists and for panel proceedings. If a panel determines that a Party has not met its obligations under the Agreement in a matter that relates to motor vehicles and, as a result, has materially affected their sale or distribution, the other Party may increase its tariff with respect to passenger vehicles (*i.e.*, vehicles classified under heading 87.03 of the Harmonized Commodity Description and Coding System) up to its prevailing NTR (MFN) applied tariff rate until the violation is remedied.

Settlement of Private Disputes. Section C of Chapter Twenty-Two calls for the Parties to encourage the use of arbitration and other alternative dispute resolution mechanisms to settle international commercial disputes between private parties. Each Party must provide appropriate procedures for the recognition and enforcement of arbitral awards, for example by complying with the 1958 United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards.

Chapter Twenty-Three: Exceptions

Chapter Twenty-Three sets out provisions that generally apply to the entire Agreement. The chapter makes Article XX of the GATT 1994 and its interpretive notes part of the Agreement, *mutatis mutandis*, for purposes of those chapters related to treatment of goods. Likewise, Article XIV of the WTO *General Agreement on Trade in Services* is made part of the Agreement for purposes of Chapters Twelve (Cross-Border Trade in Services), Fourteen (Telecommunications), and Fifteen (Electronic Commerce). For both goods and services, the Parties understand that these exceptions include environmental measures necessary to protect human, animal, or plant life or health and measures relating to the conservation of living and non-living exhaustible natural resources.

Essential Security. Chapter Twenty-Three makes clear that nothing in the Agreement prevents a Party from taking actions it considers necessary to protect its essential security interests, and specifically provides that an arbitration panel must apply the essential security exception if a Party invokes it. United States Annex II clarifies that non-conforming measures relating to the landside aspects of port activities are subject to the Agreement's essential security exception.

Taxation. A general exception set out in the chapter provides that only certain provisions of the Agreement apply to taxation measures. For example, the exception generally provides that the Agreement does not affect a Party's rights or obligations under any tax convention. The exception specifies that certain rules established under the Agreement do apply to certain tax measures, namely: (1) national treatment for goods; (2) national treatment and NTR (MFN) for services; (3) prohibitions on performance requirements; and (4) expropriation rules.

Disclosure of Information. The chapter provides that a Party may withhold information from the other Party if disclosing the information would be contrary to the public interest or prejudice the legitimate commercial interests of particular enterprises.

Chapter Twenty-Four: Final Provisions

Chapter Twenty-Four provides that (i) the annexes, appendices, and footnotes to the Agreement are an integral part of the Agreement; (ii) the Parties may amend the Agreement, subject to the each Party's legal requirements; and (iii) the English and Korean language texts of the Agreement are both authentic. The chapter also provides for the Parties to consult if any provision of the *WTO Agreement* that the Parties have incorporated into the Agreement is amended.

Finally, Chapter Twenty-Four establishes procedures for the Agreement to enter into force and terminate.

TAB 7

1

EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

Mr. Kim Young-Hak
Director General for
Major Manufacturing Industries Office
Ministry of Commerce, Industry, and Energy
Gwacheon, Republic of Korea

Dear Director General Kim:

During the course of negotiations regarding Chapter Four (Textiles and Apparel) of the Free Trade Agreement between our two Governments signed this day, Korea expressed its strong interest in adding certain cotton sheeting fabrics, man-made fiber knit fabrics, polyester and other synthetic filament fabrics, and wool fabrics to the list of the United States in Appendix 4-B-1 (Fibers, Yarns, and Fabrics Not Available in Commercial Quantities) of the Agreement, in order to provide greater flexibility to Korean producers in satisfying the Agreement's rules of origin for textile and apparel goods.

I am pleased to confirm that upon receipt of a request from your Government or another interested entity after the date of entry into force of the Agreement that describes the fabrics in detail, the United States will consider the request in accordance with the procedures set out in Annex 4-B (Fibers, Yarns, and Fabrics Not Available in Commercial Quantities) of the Agreement. Under those procedures, the United States will make its decision on the request within 30 business days of receiving the request unless it has insufficient information, in which case it will make its decision within an additional 30 business days.

I look forward to working closely with you and your Government in connection with the implementation of the Free Trade Agreement.

Sincerely,

Scott Quesenberry

Scott Quesenberry
Special Textile Negotiator

[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapter Five (Pharmaceutical Products and Medical Devices) of the Free Trade Agreement between our two Governments signed this day.

1. In implementing Article 5.3.5 (e) (Transparency), Korea shall:

   (a) establish and maintain a body to review, at the request of an applicant that is directly affected, recommendations or determinations regarding the pricing and reimbursement of pharmaceutical products or medical devices;[1]

   (b) ensure that the body referred to in subparagraph (a) is independent of the health care authorities at its central level of government that operate or maintain procedures for listing pharmaceutical products, medical devices, or indications for reimbursement, or for setting the amount of reimbursement for pharmaceutical products or medical devices;

   (c) when providing applicants for reimbursement with the meaningful, detailed written information required in Article 5.3.5(d), inform those applicants of their right to seek independent review and the procedures for seeking that review; and

   (d) ensure that the review is completed within a reasonable, specified period.

2. Members of the review body referred to in paragraph 1(a) shall:

   (a) be comprised of professionals with relevant expertise and experience;

   (b) not be employees or members of the health care authorities at Korea's central level of government that operate or maintain procedures for listing pharmaceutical products, medical devices, or indications for reimbursement, or for setting the amount of reimbursement for pharmaceutical products or medical devices;

[1] The definitions set out in Article 5.8 (Definitions) apply to this letter.

(c) have no pecuniary, professional, or personal interest in the outcome of the review that might affect their conduct or decisions with respect to the review; and

(d) be appointed for a fixed period and may not be subject to removal by the health care authorities at Korea's central level of government that operate or maintain procedures for listing pharmaceutical products, medical devices, or indications for the reimbursement, or for setting the amount of reimbursement for pharmaceutical products or for medical devices.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[SGN]
Hyun Chong Kim

외 교 통 상 부
통 상 교 섭 본 부 장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하,

본인은 금일 서명되는 우리 양국 정부간 자유무역협정의 제5장(의약품 및 의료기기)에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

1. 제5.3조제5항마호(투명성)를 이행함에 있어, 대한민국은

가. 직접적으로 영향을 받는 신청자의 요청에 따라 의약품 또는 의료기기의 가격산정과 급여에 관한 권고 또는 결정을 검토하는 기구를 설치하고 유지한다.[1)]

나. 가호에 언급된 기구는 의약품, 의료기기 또는 급여를 위한 적응증의 등재나 의약품 또는 의료기기의 급여액 설정을 위한 절차를 운영하거나 유지하는 자국 중앙정부의 보건의료 당국으로부터 독립되도록 보장한다.

다. 제5.3조제5항라호에서 요구되는 의미 있고 상세한 서면 정보를 급여 신청자에게 제공할 때, 그러한 신청자에게 독립적 검토를 구할 권리와 그 검토를 구하기 위한 절차를 알려준다. 그리고

라. 검토가 합리적이고 정하여진 기간 이내에 완료되도록 보장한다.

2. 제1항가호에 언급된 검토기구의 구성원은

가. 관련 전문성과 경험을 가진 전문가로 구성된다.

1) 제5.8조(정의)에 규정된 정의가 이 서한에 적용된다.

나. 의약품, 의료기기 또는 급여를 위한 적응증의 등재나 의약품 또는 의료기기의 급여액 설정을 위한 절차를 운영하거나 유지하는 중앙정부의 보건의료 당국의 피고용원이나 구성원이 되어서는 아니된다.

다. 검토에 대하여 자신의 행동 또는 결정에 영향을 미칠 수 있는 검토결과에 있어서의 어떠한 금전적·직업적 또는 개인적 이해관계를 가지지 아니한다. 그리고

라. 정하여진 기간 동안 임명되며, 의약품, 의료기기 또는 급여를 위한 적응증의 등재나 의약품 또는 의료기기의 급여액 설정을 위한 절차를 운영하거나 유지하는 중앙정부의 보건의료 당국에 의하여 면직될 수 없다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다.

김 현 종

2

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Dear Minister Kim:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapter Five (Pharmaceutical Products and Medical Devices) of the Free Trade Agreement between our two Governments signed this day:
>
> 1. In implementing Article 5.3.5(e) (Transparency), Korea shall:
>
> (a) establish and maintain a body to review, at the request of an applicant that is directly affected, recommendations or determinations regarding the pricing and reimbursement of pharmaceutical products or medical devices;[1]
>
> (b) ensure that the body referred to in subparagraph (a) is independent of the health care authorities at its central level of government that operate or maintain procedures for listing pharmaceutical products, medical devices, or indications for reimbursement, or for setting the amount of reimbursement for pharmaceutical products or medical devices;
>
> (c) when providing applicants for reimbursement with the meaningful, detailed written information required in Article 5.3.5(d), inform those applicants of their right to seek independent review and the procedures for seeking that review; and
>
> (d) ensure that the review is completed within a reasonable, specified period.
>
> 2. Members of the review body referred to in paragraph 1(a) shall:
>
> (a) be comprised of professionals with relevant expertise and experience;
>
> (b) not be employees or members of the health care authorities at Korea's central level of government that operate or maintain procedures for listing

[1] The definitions set out in Article 5.8 (Definitions) apply to this letter.

(c) pharmaceutical products, medical devices, or indications for reimbursement, or for setting the amount of reimbursement for pharmaceutical products or medical devices;

(d) have no pecuniary, professional, or personal interest in the outcome of the review that might affect their conduct or decisions with respect to the review; and

(e) be appointed for a fixed period and may not be subject to removal by the health care authorities at Korea's central level of government that operate or maintain procedures for listing pharmaceutical products, medical devices, or indications for the reimbursement, or for setting the amount of reimbursement for pharmaceutical products or for medical devices.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

I have the further honor to confirm that my Government shares this understanding and that your letter and this letter in reply shall constitute an integral part of the Free Trade Agreement.

Sincerely,

Susan C. Schwab

3

[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapter Nine (Technical Barriers to Trade) of the Free Trade Agreement between our two Governments signed this day:

K-ULEV

Korea shall provide that:

(1) a gasoline-powered motor vehicle produced by a manufacturer that sells no more than 4500 of these vehicles in the territory of Korea complies with the requirements contained in Attachment 20 of the Ministerial Regulation adopted pursuant to the Air Quality Conservation Act (K-ULEV) if the vehicle meets the Low Emission Vehicle Standard (LEV);

(2) a gasoline-powered motor vehicle produced by a manufacturer that sells between 4501 and 10,000 of these vehicles in the territory of Korea complies with the requirements contained in K-ULEV if the fleet average non-methane organic gas (NMOG) value of the manufacturer's fleet sold in the territory of Korea meets the LEV/Ultra Low Emission Vehicle Standard (LEV/ULEV); and

(3) a gasoline-powered motor vehicle produced by a manufacturer that sells over 10,000 of these vehicles in the territory of Korea complies with K-ULEV if the fleet average NMOG value of the manufacturer's fleet sold in the territory of Korea meets the Ultra Low Emission Vehicle Standard (ULEV).

Korea shall use the methodology applied by the State of California under California LEV II Regulations, Cal. Code Regs. tit. 13, § 1961, and any amendments thereto, to calculate the number of motor vehicles sold by a manufacturer in the territory of Korea and the fleet average NMOG value for these purposes.

In determining whether a gasoline-powered motor vehicle produced by a manufacturer complies with K-ULEV, Korea shall apply the following LEV, LEV/ULEV, and ULEV standards:

	Fleet Average NMOG Value (gram per mile of NMOG) 50,000 miles/five years		
Model Year	**2009**	**2010**	**2011 and thereafter**
LEV	0.075	0.075	NMOG value for motor vehicle type of relevant model year, specified in Cal. Code Regs. tit. 13, § 1961(b)(1)(C)
LEV/ULEV	0.060	0.060	NMOG value for motor vehicle type of relevant model year, specified in Cal. Code Regs. tit. 13, § 1961(b)(1)(D)
ULEV	0.040	≥0.038	NMOG value for motor vehicle type of relevant model year will not be more stringent than that specified in Cal. Code Regs. tit. 13, § 1961(b)(1)(A)

OBD-II:

Before December 31, 2008, Korea may not apply the requirements contained in the Ministerial Notice adopted pursuant to the Air Quality Conservation Act, and any amendments thereto, to motor vehicles produced by an automotive manufacturer that sells 10,000 or fewer vehicles per year in the territory of Korea.

Self-certification:

(1) Korea may not apply new or amended regulations relating to self-certification for Korean Motor Vehicle Safety Standards (KMVSS) to imported motor vehicles for at least two years after the date the regulations are issued; and

(2) Korea shall provide that:

(a) the regulations only apply to an imported motor vehicle model if it is subject to a recall that Korea has mandated;

(b) a motor vehicle produced by a manufacturer that sold no more than 6500 vehicles in the territory of Korea during the previous calendar year complies with the regulations if it is in compliance with either the 42 items contained in KMVSS and identified in the attached Annex or the corresponding U.S. Federal Motor Vehicle Safety Standards; and

(c) a motor vehicle produced by a manufacturer that sold more than 6500 vehicles in the territory of Korea during the previous calendar year complies with the regulations if it is in compliance with the 42 KMVSS items identified in the Annex.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[*SGN/*]
Hyun Chong Kim

Attachment

Annex

1. Occupant crash protection (front and side)
2. Steering control rearward displacement
3. Fuel leakage in collision
4. Windshield mounting
5. Windshield zone intrusion
6. Head restraints
7. Seat belt assembly anchorages
8. Towing hook
9. Lighting and signaling system
10. Driver's visibility
11. Engine power
12. Device for securing driver's visibility
13. Accelerator control
14. Silencer
15. Fuel economy
16. Passenger car brake
17. Anti-lock brake system, except trailer
18. Rapid loss of inflation pressure
19. Steering effort
20. Speedometer
21. Electro-magnetic compatibility
22. Horn
23. Seating systems
24. Door locks and door retention components
25. Instrument panel impact
26. Seat back impact
27. Armrest impact
28. Sun visor impact
29. Bumper impact
30. Inside rearview mirror impact

31. Impact protection for the driver from the steering control system
32. Side door strength
33. Roof crush resistance
34. Flammability of interior materials
35. Interior compartment door
36. Child seat anchorage
37. Rear underrun protection
38. Brake system except passenger car and trailer
39. Trailer brake system
40. Trailer anti-lock brake system
41. Braking efficiency of tractor-trailer in turning
42. Speed limiter

외 교 통 상 부
통상교섭본부장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하

본인은 금일 서명되는 우리 양국 정부간 자유무역협정의 제9장(무역에 대한 기술장벽)에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

대한민국 초저배출차량기준

대한민국은 다음을 규정한다.

가. 대한민국 영역에서 그 차량을 4,500대 이하로 판매하는 제작사에 의하여 생산된 휘발유를 동력으로 하는 자동차는 저배출차량기준을 충족하는 경우, 대기환경보전법에 따라 채택된 시행규칙 별표 20(대한민국 초저배출차량기준)에 포함된 요건을 준수하게 된다.

나. 대한민국 영역에서 그 차량을 4,501대와 1만대 사이로 판매하는 제작사에 의하여 생산된 휘발유를 동력으로 하는 자동차는 대한민국 영역에서 판매된 그 제작사의 총판매차량의 비메탄유기가스의 평균 배출량이 저배출차량기준/초저배출차량기준을 충족하는 경우, 대한민국 초저배출차량기준에 포함된 요건을 준수하게 된다. 그리고

다. 대한민국 영역에서 그 차량을 1만대를 초과하여 판매하는 제작사에 의하여 생산된 휘발유를 동력으로 하는 자동차는 대한민국 영역에서 판매된 그 제작사의 총판매차량의 비메탄유기가스의 평균 배출량이 초저배출차량기준을 충족하는 경우, 대한민국 초저배출차량기준에 포함된 요건을 준수하게 된다.

대한민국은 제작사에 의하여 대한민국 영역에서 판매된 자동차의 수와 비메탄유기가스의 총판매차량 평균 배출량을 이러한 목적을 위하여 계산하기 위하여 캘리포니아 규정집 제13편제1961조 캘리포니아 저배출차량기준 II 규정과 그 개정에 따라 캘리포니아 주에 의하여 적용되는 방법을 사용한다.

제작사에 의하여 생산된 휘발유를 동력으로 하는 자동차가 대한민국 초저배출차량기준을 준수하는지 여부를 결정함에 있어, 대한민국은 다음의 저배출차량기준, 저배출차량기준/초저배출차량기준 및 초저배출차량기준을 적용한다.

	비메탄유기가스의 총판매차량 평균 배출량 (비메탄유기가스의 마일당 그램) 50,000 마일 / 5 년		
모델 연도	2009	2010	2011년 및 이후
저배출차량기준	0.075	0.075	캘리포니아 규정집 제13편제1961(b)(1)(C)조에 규정된 대로, 관련 모델 연도의 차종에 대한 비메탄유기가스의 배출량
저배출차량기준/초저배출차량기준	0.060	0.060	캘리포니아 규정집 제13편제1961(b)(1)(D)조에 규정된 대로, 관련 모델 연도의 차종에 대한 비메탄유기가스의 배출량
초저배출차량기준	0.040	≥0.038	관련 모델 연도의 차종에 대한 비메탄유기가스의 배출량은 캘리포니아 규정집 제13편제1961(b)(1)(A)조에 규정된 것보다 더 엄격하지 아니할 것이다.

배출가스자기진단장치 II

대한민국은 대기환경보전법에 따라 채택된 고시 및 그 개정에 포함된 요

건을 대한민국 영역에서 연간 1만대 이하를 판매하는 자동차 제작사에 의하여 생산된 자동차에 대하여는 2008년 12월 31일 이전에는 적용할 수 없다.

자기 인증

가. 대한민국은 대한민국자동차안전기준을 위한 자기 인증에 관한 새로운 또는 개정된 규정을 수입 자동차에 대하여 그러한 규정이 발표된 후 최소 2년간 적용할 수 없다. 그리고

나. 대한민국은 다음을 규정한다.

1) 그 규정은, 수입 자동차의 모델이 대한민국의 강제 리콜의 적용대상이 되는 경우, 그 모델에만 적용한다.
2) 전년도에 대한민국 영역에서 6,500대 이하를 판매한 제작사에 의하여 생산된 자동차는 대한민국자동차안전기준에 포함되고 첨부 부속서에서 확인된 42개 항목이나 이에 상응하는 미합중국 연방자동차 안전기준 중 어느 하나를 준수하는 경우, 그 규정을 준수하게 된다. 그리고
3) 전년도에 대한민국 영역에서 6,500대를 초과하여 판매한 제작사에 의하여 생산된 자동차는 첨부 부속서에서 확인된 42개 대한민국자동차안전기준 항목을 준수하는 경우, 그 규정을 준수하게 된다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다.

김현종

김 현 종

첨 부

부 속 서

1. 충돌시 승객보호(정면 및 측면)
2. 충돌시 조향핸들 후방이동
3. 충돌시 연료누출 방지
4. 충돌시 앞면창유리 고정성
5. 충돌시 앞면창유리 침입성
6. 머리지지대 강도
7. 좌석안전띠 부착장치
8. 견인장치
9. 등화장치
10. 운전자의 시계범위
11. 원동기출력
12. 시계 확보장치
13. 가속제어장치 복귀능력
14. 소음방지장치
15. 연료소비율
16. 승용자동차의 제동능력
17. 바퀴잠김방지식 주제동장치를 설치한 자동차(피견인자동차를 제외한다)의 제동능력
18. 타이어파열
19. 조향성능
20. 속도계
21. 전자파장해 방지장치
22. 경음기
23. 좌석 및 그 잠금장치
24. 문열림방지장치
25. 계기판넬 충격흡수

26. 좌석 등받이 충격흡수
27. 팔걸이 충격흡수
28. 햇빛가리개 충격흡수
29. 범퍼 충격흡수
30. 실내후사경 충격흡수
31. 조향장치 충격흡수
32. 옆문 강도
33. 천정 강도
34. 차실내장재 연소성
35. 내부격실문 열림방지
36. 어린이보호용 좌석부착장치
37. 후부안전판 강도
38. 승합자동차와 피견인자동차를 제외한 자동차의 제동능력
39. 피견인자동차의 제동능력
40. 바퀴잠김방지식 주제동장치를 설치한 피견인자동차의 제동능력
41. 연결자동차의 선회시 제동능력
42. 최고속도제한장치

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Dear Minister Kim:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapter Nine (Technical Barriers to Trade) of the Free Trade Agreement between our two Governments signed this day:
>
> *K-ULEV*
>
> Korea shall provide that:
>
> (1) a gasoline-powered motor vehicle produced by a manufacturer that sells no more than 4500 of these vehicles in the territory of Korea complies with the requirements contained in Attachment 20 of the Ministerial Regulation adopted pursuant to the *Air Quality Conservation Act* (K-ULEV) if the vehicle meets the Low Emission Vehicle Standard (LEV);
>
> (2) a gasoline-powered motor vehicle produced by a manufacturer that sells between 4501 and 10,000 of these vehicles in the territory of Korea complies with the requirements contained in K-ULEV if the fleet average non-methane organic gas (NMOG) value of the manufacturer's fleet sold in the territory of Korea meets the LEV/Ultra Low Emission Vehicle Standard (LEV/ULEV); and
>
> (3) a gasoline-powered motor vehicle produced by a manufacturer that sells over 10,000 of these vehicles in the territory of Korea complies with K-ULEV if the fleet average NMOG value of the manufacturer's fleet sold in the territory of Korea meets the Ultra Low Emission Vehicle Standard (ULEV).
>
> Korea shall use the methodology applied by the State of California under California LEV II Regulations, Cal. Code Regs. tit. 13, § 1961, and any amendments thereto, to calculate the number of motor vehicles sold by a manufacturer in the territory of Korea and the fleet average NMOG value for these purposes.

In determining whether a gasoline-powered motor vehicle produced by a manufacturer complies with K-ULEV, Korea shall apply the following LEV, LEV/ULEV, and ULEV standards:

	Fleet Average NMOG Value (gram per mile of NMOG) 50,000 miles/five years		
Model Year	**2009**	**2010**	**2011 and thereafter**
LEV	0.075	0.075	NMOG value for motor vehicle type of relevant model year, specified in Cal. Code Regs. tit. 13, § 1961(b)(1)(C)
LEV/ULEV	0.060	0.060	NMOG value for motor vehicle type of relevant model year, specified in Cal. Code Regs. tit. 13, § 1961(b)(1)(D)
ULEV	0.040	≥0.038	NMOG value for motor vehicle type of relevant model year will not be more stringent than that specified in Cal. Code Regs. tit. 13, § 1961(b)(1)(A)

OBD-II:

Before December 31, 2008, Korea may not apply the requirements contained in the Ministerial Notice adopted pursuant to the *Air Quality Conservation Act*, and any amendments thereto, to motor vehicles produced by an automotive manufacturer that sells 10,000 or fewer vehicles per year in the territory of Korea.

Self-certification:

(1) Korea may not apply new or amended regulations relating to self-certification for Korean Motor Vehicle Safety Standards (KMVSS) to

imported motor vehicles for at least two years after the date the regulations are issued; and

(2) Korea shall provide that:

(a) the regulations only apply to an imported motor vehicle model if it is subject to a recall that Korea has mandated;

(b) a motor vehicle produced by a manufacturer that sold no more than 6500 vehicles in the territory of Korea during the previous calendar year complies with the regulations if it is in compliance with either the 42 items contained in KMVSS and identified in the attached Annex or the corresponding U.S. Federal Motor Vehicle Safety Standards; and

(c) a motor vehicle produced by a manufacturer that sold more than 6500 vehicles in the territory of Korea during the previous calendar year complies with the regulations if it is in compliance with the 42 KMVSS items identified in the Annex.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

I have the further honor to confirm that my Government shares this understanding and that your letter and this letter in reply shall constitute an integral part of the Free Trade Agreement.

Sincerely,

Susan C. Schwab

Attachment

Annex

1. Occupant crash protection (front and side)
2. Steering control rearward displacement
3. Fuel leakage in collision
4. Windshield mounting
5. Windshield zone intrusion
6. Head restraints
7. Seat belt assembly anchorages
8. Towing hook
9. Lighting and signaling system
10. Driver's visibility
11. Engine power
12. Device for securing driver's visibility
13. Accelerator control
14. Silencer
15. Fuel economy
16. Passenger car brake
17. Anti-lock brake system, except trailer
18. Rapid loss of inflation pressure
19. Steering effort
20. Speedometer
21. Electro-magnetic compatibility
22. Horn
23. Seating systems
24. Door locks and door retention components
25. Instrument panel impact
26. Seat back impact
27. Armrest impact
28. Sun visor impact
29. Bumper impact
30. Inside rearview mirror impact
31. Impact protection for the driver from the steering control system
32. Side door strength
33. Roof crush resistance
34. Flammability of interior materials
35. Interior compartment door
36. Child seat anchorage
37. Rear underrun protection
38. Brake system except passenger car and trailer
39. Trailer brake system
40. Trailer anti-lock brake system
41. Braking efficiency of tractor-trailer in turning
42. Speed limiter

4

[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Annex 11-B (Expropriation) of Chapter Eleven (Investment) of the Free Trade Agreement between our two Governments signed this day:

> For purposes of the Agreement, the term "tangible or intangible property right" in paragraph 1 of Annex 11-B (Expropriation) includes rights under contract and all other property rights in an investment, as that term is defined in Article 11.28 (Definitions).

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[*SGN/*]
Hyun Chong Kim

외 교 통 상 부
통 상 교 섭 본 부 장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하

본인은 금일 서명되는 우리 양국 정부간 자유무역협정의 제11장(투자) 부속서 11-나(수용)에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

협정의 목적상, 부속서 11-나(수용) 제1항의 "유형 또는 무형의 재산권"이라는 용어는 계약상의 권리와 제11.28조(정의)에서 정의된 대로 투자 상의 그 밖의 모든 재산권을 포함한다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다.

김현종
김 현 종

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

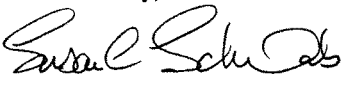
Dear Minister Kim:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Annex 11-B (Expropriation) of Chapter Eleven (Investment) of the Free Trade Agreement between our two Governments signed this day:
>
> > For purposes of the Agreement, the term "tangible or intangible property right" in paragraph 1 of Annex 11-B (Expropriation) includes rights under contract and all other property rights in an investment, as that term is defined in Article 11.28 (Definitions).
>
> I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

I have the further honor to confirm that my Government shares this understanding and that your letter and this letter in reply shall constitute an integral part of the Free Trade Agreement.

Sincerely,



Susan C. Schwab

5

[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understandings reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapters Eleven (Investment) and Twelve (Cross-Border Trade in Services) of the Free Trade Agreement between our two Governments signed this day:

(1) During the negotiations, the Parties discussed certain measures related to resource recycling and to policies to encourage low-emission motor vehicle distribution. The Parties shared the understanding that these measures relating to: (i) the obligation to recycle products and packaging materials; (ii) the submission of recycling performance plans and results; (iii) payment of applicable recycling levies; (iv) the obligation to distribute a certain percentage of low-emission motor vehicles; and (v) the submission and approval of plans to distribute low-emission motor vehicles are not inconsistent with Article 11.8 (Performance Requirements).

(2) During the negotiations, the Parties discussed regulations that prohibit an enterprise from concurrently holding two or more business licenses to supply different services. The Parties shared the understanding that, for the purpose of the Agreement, such restrictions are not inconsistent with Article 12.4 (Market Access).

(3) During the negotiations, the Parties discussed existing regulations applicable to the establishment, extension, or transfer of educational institutions within certain geographical areas under *the Seoul Metropolitan Area Readjustment Planning Act* (Law No. 7308, December 31, 2004). The Parties shared the understanding that such restrictions are not inconsistent with Article 12.4 (Market Access).

(4) During the negotiations, the Parties discussed a measure that allows local higher education institutions to jointly operate curricula only with higher education institutions organized under Korean law, or with foreign higher education institutions that have obtained accreditation from a foreign government

or authorized foreign accreditation bodies. The Parties shared the understanding that such a measure is not inconsistent with Article 11.3 (National Treatment) and Article 12.2 (National Treatment).

(5) During the negotiations, the Parties discussed a measure that may establish requirements regarding the types and quantities of raw materials for producing liquor under the *Liquors Act* (Law No. 7841, Dec. 31, 2005) and its subordinate regulations. The Parties shared the understanding that such measure is not inconsistent with Article 11.8 (Performance Requirement), provided that it is applied in a manner consistent with the WTO Agreement on Trade-Related Investment Measures.

(6) During the negotiations, the Parties discussed regulations that control a rail transportation company's ability to stop supplying its service, including closure or liquidation of the company. The Parties shared the understanding that such restrictions are not inconsistent with Article 12.4 (Market Access).

(7) During the negotiations, the Parties discussed regulations on zoning and land use. The Parties shared the understanding that measures concerning zoning and land use are not inconsistent with Article 12.4 (Market Access).

I have the honor to propose that this letter and your letter in reply confirming that your Government shares these understandings shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[*SGN/*]
Hyun Chong Kim

외 교 통 상 부
통 상 교 섭 본 부 장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하,

본인은 금일 서명되는 우리 양국 정부간 자유무역협정의 제11장(투자)와 제12장(국경간 서비스무역)에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

(1) 협상과정에서 양 당사국은 자원재활용과 저공해 자동차 배급을 장려하기 위한 정책과 관련한 일정 조치를 논의하였다. 양 당사국은, 1) 제품과 포장재를 재활용하는 의무, 2) 재활용 이행계획과 그 결과의 제출, 3) 적용가능한 재활용 부과금의 납부, 4) 일정 비율의 저공해 자동차 배급 의무, 그리고 5) 저공해 자동차를 배급할 계획의 제출 및 승인에 관한 이러한 조치가 이 협정의 제11.8조(이행 요건)와 불합치하지 아니한다는 양해를 공유하였다.

(2) 협상과정에서 양 당사국은 기업이 다른 서비스들을 제공하기 위하여 둘 이상의 영업 면허를 동시에 보유하는 것을 금지하는 규정을 논의하였다. 양 당사국은, 협정의 목적상, 그러한 제한이 제12.4조(시장접근)에 불합치하지 아니한다는 양해를 공유하였다.

(3) 협상과정에서 양 당사국은 특정 지리적 지역 내에서 교육기관의 설립·증설 또는 이전에 적용가능한 수도권정비계획법(법률 제7308호, 2004년12월31일)의 기존의 규정을 논의하였다. 양 당사국은 그러한 제한이 제12.4조(시장접근)에 불합치하지 아니한다는 양해를 공유하였다.

(4) 협상과정에서 양 당사국은 국내 고등교육기관이 대한민국 법에 따라 설립된 고등교육기관, 또는 외국정부나 외국 공인평가인정기구의 평가인정을 받은 외국 고등교육기관에 한하여 교육과정을 공동으로 운영하도록 허용하는 조치를 논의하였다. 양 당사국은 그러한 조치가 제11.3조(내국민 대우) 및 제12.2조(내국민 대우)에 불합치하지 아니한다는 양해를 공유하였다.

(5) 협상과정에서 양 당사국은 주세법(법률 제7841호, 2005년12월31일)과 및 그 하위 규정에 따라 주류를 생산하기 위한 원료의 종류와 양에 대한 요건을 정할 수 있는 조치를 논의하였다. 양 당사국은 그러한 조치는 *무역관련 투자조치에 관한 세계무역기구 협정*에 합치되는 방식으로 적용되는 경우 제11.8조(이행요건)와 불합치하지 아니한다는 양해를 공유하였다.

(6) 협상과정에서 양 당사국은 철도운송 회사가 회사 폐쇄 또는 청산을 포함하여 서비스 공급을 중단할 권리를 통제하는 규정을 논의하였다. 양 당사국은 그러한 제한이 제12.4조(시장접근)에 불합치하지 아니한다는 양해를 공유하였다.

(7) 협상과정에서 양 당사국은 도시계획과 토지이용에 대한 규정을 논의하였다. 양 당사국은 도시계획과 토지이용에 관한 조치는 제12.4조(시장접근)에 불합치하지 아니한다는 양해를 공유하였다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다.

김현종

김 현 종

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Dear Minister Kim:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understandings reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapters Eleven (Investment) and Twelve (Cross-Border Trade in Services) of the Free Trade Agreement between our two Governments signed this day:
>
> (1) During the negotiations, the Parties discussed certain measures related to resource recycling and to policies to encourage low-emission motor vehicle distribution. The Parties shared the understanding that these measures relating to: (i) the obligation to recycle products and packaging materials; (ii) the submission of recycling performance plans and results; (iii) payment of applicable recycling levies; (iv) the obligation to distribute a certain percentage of low-emission motor vehicles; and (v) the submission and approval of plans to distribute low-emission motor vehicles are not inconsistent with Article 11.8 (Performance Requirements).
>
> (2) During the negotiations, the Parties discussed regulations that prohibit an enterprise from concurrently holding two or more business licenses to supply different services. The Parties shared the understanding that, for the purpose of the Agreement, such restrictions are not inconsistent with Article 12.4 (Market Access).
>
> (3) During the negotiations, the Parties discussed existing regulations applicable to the establishment, extension, or transfer of educational institutions within certain geographical areas under the *Seoul Metropolitan Area Readjustment Planning Act* (Law No. 7308, December 31, 2004). The Parties shared the understanding that such restrictions are not inconsistent with Article 12.4 (Market Access).
>
> (4) During the negotiations, the Parties discussed a measure that allows local higher education institutions to jointly operate curricula only with higher education institutions organized under Korean law, or with foreign higher education institutions that have obtained accreditation from a foreign government or authorized foreign accreditation bodies. The Parties shared the understanding that

such a measure is not inconsistent with Article 11.3 (National Treatment) and Article 12.2 (National Treatment).

(5) During the negotiations, the Parties discussed a measure that may establish requirements regarding the types and quantities of raw materials for producing liquor under the *Liquors Act* (Law No. 7841, Dec. 31, 2005) and its subordinate regulations. The Parties shared the understanding that such measure is not inconsistent with Article 11.8 (Performance Requirement), provided that it is applied in a manner consistent with the WTO Agreement on Trade-Related Investment Measures.

(6) During the negotiations, the Parties discussed regulations that control a rail transportation company's ability to stop supplying its service, including closure or liquidation of the company. The Parties shared the understanding that such restrictions are not inconsistent with Article 12.4 (Market Access).

(7) During the negotiations, the Parties discussed regulations on zoning and land use. The Parties shared the understanding that measures concerning zoning and land use are not inconsistent with Article 12.4 (Market Access).

I have the honor to propose that this letter and your letter in reply confirming that your Government shares these understandings shall constitute an integral part of the Free Trade Agreement.

I have the further honor to confirm that my Government shares these understandings and that your letter and this letter in reply shall constitute an integral part of the Free Trade Agreement.

Sincerely,

Susan C. Schwab

6

[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapters Eleven (Investment) and Twelve (Cross-Border Trade in Services) of the Free Trade Agreement between our two Governments signed this day:

Notwithstanding Article 11.1 (Scope and Coverage) or Article 12.1 (Scope and Coverage), the cross-border trade in gambling and betting services[1] is not subject to Chapter Twelve (Cross-Border Trade in Services) and investment in gambling and betting services is not subject to Chapter Eleven (Investment).

For greater certainty, each Party retains the right to adopt or maintain any measure in relation to betting and gambling services, in accordance with its respective laws or regulations.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[*SGN/*]
Hyun Chong Kim

[1] For greater certainty, "gambling and betting services" includes such services supplied through electronic transmission and services that use *sa-haeng-seong-ge-im-mul*. "*Sa-haeng-seong-ge-im-mul*," as defined in Article 2 of Korea's *Game Industry Promotion Act*, includes, *inter alia*, gaming instruments which result in financial loss or gain through betting or by chance.

외 교 통 상 부
통 상 교 섭 본 부 장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴시 디씨

슈와브 대사 귀하,

본인은 금일 서명되는 우리 양국 정부간 자유무역협정의 제11장(투자)과 제12장(국경간 서비스무역)에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

제11.1조(적용범위) 또는 제12.1조(적용범위)에도 불구하고, 국경간 베팅 및 도박 서비스[1]무역은 제12장(국경간 서비스무역)의 적용대상이 되지 아니하며, 베팅 및 도박 서비스에 대한 투자는 제11장(투자)의 적용대상이 되지 아니한다.

보다 명확히 하기 위하여, 각 당사국은 자국의 법 또는 규정에 따라 베팅 및 도박 서비스와 관련한 어떠한 조치도 채택하거나 유지할 수 있는 권리를 보유한다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다.

김현종

김 현 종

1) 보다 명확히 하기 위하여, "베팅 및 도박 서비스"라는 용어는 전자적 전송을 통하여 공급되는 베팅 및 도박 서비스와 "사행성게임물"을 사용하는 서비스를 포함한다. 대한민국의 게임산업진흥에 관한 법률 제2조에 정의된 대로, "사행성게임물"은 특히 베팅을 통하거나 우연에 의하여 금전적 손실 또는 이득을 초래하는 게임기기를 포함한다.

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

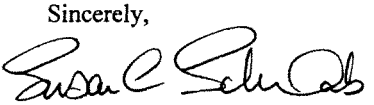
Dear Minister Kim:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapters Eleven (Investment) and Twelve (Cross-Border Trade in Services) of the Free Trade Agreement between our two Governments signed this day:
>
> Notwithstanding Article 11.1 (Scope and Coverage) or Article 12.1 (Scope and Coverage), the cross-border trade in gambling and betting services[1] is not subject to Chapter Twelve (Cross-Border Trade in Services) and investment in gambling and betting services is not subject to Chapter Eleven (Investment).
>
> For greater certainty, each Party retains the right to adopt or maintain any measure in relation to betting and gambling services, in accordance with its respective laws or regulations.
>
> I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

I have the further honor to confirm that my Government shares this understanding and that your letter and this letter in reply shall constitute an integral part of the Free Trade Agreement.

Sincerely,



Susan C. Schwab

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[1] For greater certainty, "gambling and betting services" includes such services supplied through electronic transmission and services that use *sa-haeng-seong-ge-im-mul*. "*Sa-haeng-seong-ge-im-mul*," as defined in Article 2 of Korea's *Game Industry Promotion Act*, includes, *inter alia*, gaming instruments which result in financial loss or gain through betting or by chance.

7

[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

In the course of negotiations regarding Chapter Twelve (Cross-Border Trade in Services) of the Free Trade Agreement between our two Governments signed this day, the delegations of the Republic of Korea and the United States of America discussed the regulatory reform processes that their respective governments are contemplating or currently undertaking with regard to postal services and how those processes might affect competitive express delivery services.

In the context of those discussions, Korea indicated the following aspects, among others, of its postal reform plan:

Korea intends to expand gradually the exceptions to the Korean Postal Authority's monopoly to increase the scope of private delivery services that are permitted and to establish a scheme ensuring the independence of Korea's postal regulatory system. This will be done through amendments to the *Postal Service Act*, related laws, or their subordinate regulations.

(a) After these amendments are enacted, the items that private delivery service suppliers may handle will be classified based on objective standards such as weight, price, or a combination thereof. In determining the nature and extent of such amendments, Korea will consider various factors, including domestic market conditions, experiences of other countries with postal liberalization, and the need to ensure universal service. Korea plans to implement these amendments within the next five years.

(b) Over time, Korea also will address the issue of independence of its regulatory system for postal and express delivery services. The regulator of express delivery services will be separate from, and not accountable to, any supplier of postal or other delivery services after such reform. The decisions of, and the procedures used by, regulators should be impartial and transparent with respect to all market participants.

In applying these reformed criteria and regulatory system, Korea will provide non-discriminatory opportunities to all postal and express delivery service suppliers in Korea.

Sincerely,

[SGN/]
Hyun Chong Kim

외 교 통 상 부
통상교섭본부장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하,

금일 양국 정부간에 서명된 자유무역협정의 제12장(국경간 서비스무역)에 관한 협상과정에서, 대한민국 대표단과 미합중국의 대표단은 각자의 정부가 우편 서비스에 관하여 계획하고 있거나 현재 수행하고 있는 규제개혁절차와 그 절차가 경쟁적인 특급배달서비스에 어떻게 영향을 미칠 수 있을지를 논의하였습니다.

이러한 논의의 맥락에서, 대한민국은 자국의 우편개혁계획의 여러 측면 중에서 다음 측면을 제시하였습니다.

대한민국은 허용되는 민간 배달 서비스의 범위를 증대하기 위하여 대한민국 우정당국의 독점에 대한 예외를 점진적으로 확대하고 대한민국의 우편 규제체계의 독립성을 보장하는 계획을 수립하고자 한다. 이는 우편법, 관련 법률 또는 그 하위 규정에 대한 개정을 통하여 이루어질 것이다.

가. 그러한 개정이 입법화된 후, 민간 배달서비스 공급자가 취급할 수 있는 품목은 중량·가격 또는 그 조합과 같은 객관적인 기준에 기초하여 분류될 것이다. 그러한 개정의 성격과 범위를 결정함에 있어, 대한민국은 국내시장 조건, 우편 자유화를 이룬 다른 국가의 경험과 보편적 서비스를 보장할 필요성을 포함하여 다양한 요소를 검토할 것이다. 대한민국은 향후 5년 이내에 이러한 개정을 이행할 계획이다.

나. 대한민국은 또한 시간을 갖고 우편 및 특급배달 서비스를 위한 자국의 규제체계의 독립성 문제를 검토할 것이다. 그러한 개혁 후 특급배달 서비스의 규제기관은 모든 우편 또는 다른 배달 서비스의 공급자로부터 분리되고 그들에게 책임을 지지 아니할 것이다. 규제기관의 결정과 그 기관에 의하여 이용되는 절차는 모든 시장 참여자에 대하여 공평하고 투명하여야 할 것이다.

이러한 개편된 기준 및 규제체계를 적용함에 있어, 대한민국은 대한민국 내 모든 우편 및 특급배달 서비스 공급자에게 비차별적 기회를 제공할 것이다.

김현종

김 현 종

8

[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understandings reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapter Twelve (Cross-Border Trade in Services) of the Free Trade Agreement between our two Governments signed this day:

By the date the Free Trade Agreement enters into force, Korea will amend Article 3 of the *Enforcement Decree of the Postal Service Act* to expand the exceptions to the Korean Postal Authority's monopoly to include all international document delivery services.

Both delegations also understand that international and domestic express delivery services of all documents and correspondence are not subject to the U.S. Postal Service monopoly.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares these understandings shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[*SGN/*]
Hyun Chong Kim

외 교 통 상 부
통 상 교 섭 본 부 장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하,

본인은 금일 서명되는 우리 양국 정부간 자유무역협정의 제12장(국경간 서비스무역)에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

자유무역협정의 발효일까지, 대한민국은 우편법 시행령 제3조를 개정하여 모든 국제서류 배달서비스를 포함하기 위하여 대한민국 우정 당국의 독점에 대한 예외를 확대할 것이다.

양국 대표단은 모든 서류 및 서신의 국제 및 국내 특급배달서비스는 미합중국 우편 서비스의 독점의 적용대상이 되지 아니한다는 것을 또한 양해한다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다.

김현종

김 현 종

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Dear Minister Kim:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understandings reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapter Twelve (Cross-Border Trade in Services) of the Free Trade Agreement between our two Governments signed this day:
>
> By the date the Free Trade Agreement enters into force, Korea will amend Article 3 of the *Enforcement Decree of the Postal Service Act* to expand the exceptions to the Korean Postal Authority's monopoly to include all international document delivery services.
>
> Both delegations also understand that international and domestic express delivery services of all documents and correspondence are not subject to the U.S. Postal Service monopoly.
>
> I have the honor to propose that this letter and your letter in reply confirming that your Government shares these understandings shall constitute an integral part of the Free Trade Agreement.

I have the further honor to confirm that my Government shares these understandings and that your letter and this letter in reply shall constitute an integral part of the Free Trade Agreement.

Sincerely,

Susan C. Schwab

9

[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding each Party's Annex I entry on telecommunications services in the Free Trade Agreement between our two Governments signed this day:

> If a Party conditions the granting of a license to supply public telecommunications services to a person of the Party in which a person of the other Party holds an equity interest on a finding that the supply of such services would serve the public interest, the Party shall ensure that it: (i) bases any such finding and the procedures for making such a finding on objective and transparent criteria; (ii) employs a presumption in favor of finding that granting a license to a person of the Party in which a person of the other Party holds an equity interest would serve the public interest; and (iii) develops any such procedures through a rulemaking consistent with Article 14.20 (Transparency).

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[*SGN/*]
Hyun Chong Kim

외 교 통 상 부
통 상 교 섭 본 부 장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하,

본인은 금일 서명되는 우리 양국 정부간 자유무역협정의 각 당사국의 부속서 I의 통신서비스 유보항목에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

공중통신서비스를 공급하기 위한 허가를 다른 쪽 당사국의 인이 지분을 보유하고 있는 당사국의 인에게 부여하는 것에 대하여, 그러한 서비스의 공급이 공익에 부합할 것이라는 결정을 조건으로 하는 경우, 당사국은 다음을 보장한다. (1) 그러한 결정 및 결정을 내리는 절차가 객관적이고 투명한 기준에 기초한다. (2) 다른 쪽 당사국의 인이 지분을 보유하는 당사국의 인에게 허가를 부여하는 것이 공익에 부합할 것이라는 결정에 유리한 추정을 사용한다. 그리고, (3) 제14.20조(투명성)와 합치하는 규범제정을 통하여 그러한 절차를 개발한다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다.

김현종

김 현 종

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Dear Minister Kim:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding each Party's Annex I entry on telecommunications services in the Free Trade Agreement between our two Governments signed this day:
>
> > If a Party conditions the granting of a license to supply public telecommunications services to a person of the Party in which a person of the other Party holds an equity interest on a finding that the supply of such services would serve the public interest, the Party shall ensure that it: (i) bases any such finding and the procedures for making such a finding on objective and transparent criteria; (ii) employs a presumption in favor of finding that granting a license to a person of the Party in which a person of the other Party holds an equity interest would serve the public interest; and (iii) develops any such procedures through a rulemaking consistent with Article 14.20 (Transparency).
>
> I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

I have the further honor to confirm that my Government shares this understanding and that your letter and this letter in reply shall constitute an integral part of the Free Trade Agreement.

Sincerely,

Susan C. Schwab

10

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Sung Jin Kim
Deputy Minster
Ministry of Finance and Economy
Gwacheon, Republic of Korea

Dear Minister Kim and Deputy Minister Kim:

We have the honor to confirm the following understanding reached between the delegations of the United States of America and the Republic of Korea during the course of negotiations regarding Chapter Thirteen (Financial Services) of the Free Trade Agreement between our two Governments signed this day:

Cross-Border Trade

The Parties confirm that, with respect to cross-border trade in financial services, and without prejudice to other means of prudential regulation, a Party may require the registration or authorization of cross-border financial services suppliers of the other Party and of financial instruments.

The Parties further confirm that a Party may require a cross-border financial service supplier of the other Party to provide information, solely for informational or statistical purposes, on the financial services it has supplied within the territory of the Party. The Party shall protect such business information that is confidential from any disclosure that would prejudice the competitive position of the supplier.

New Financial Services

The Parties recognize the importance of accommodating new financial services in their markets consistent with prudential requirements. The Parties confirm that Article 13.6 (New Financial Services) does not apply to (1) cross-border trade in financial services or (2) any new financial service that the Party would not permit its own financial institutions, in like circumstances, to supply.

The Parties further confirm that a Party may apply prudential regulations to new financial services.

Transparency

The Parties discussed the application and licensing requirements set forth in Article 13.11.9 (Transparency) and agree that each Party's current practices are consistent with that Article. Korea has confirmed that the 120-day period in Article 13.11.9 does not include periods during which the applicants are engaged in efforts to meet regulatory requirements for the relevant license. In the case of insurance, Korea's current practice is to make a preliminary decision on an application within 90 days and to make a final decision no later than 60 days after it receives the completed application. Korea expressed its intention not to extend the existing 90-day limitation for making a preliminary decision on an application to supply insurance services.

Self-Regulatory Organizations

The Parties confirm that the Korea Insurance Development Institute is a self-regulatory organization as defined in Chapter Thirteen (Financial Services) and is subject to the disciplines of Article 13.12 (Self Regulatory Organizations). This confirmation is without prejudice to the status of any other organization in this or any other financial services subsector.

For greater certainty, if the FSC or the Financial Supervisory Service (FSS) delegates a function related to insurance to a self-regulatory organization or other non-governmental body, the FSC or FSS shall take reasonable steps to ensure compliance with Article 13.11.3 (Transparency) and Article 21.4 (Review and Appeal) with regard to any actions taken by the organization or other non-governmental body pursuant to the delegated function.

Certain Government Entities

The Parties confirm that the following entities, as currently structured, are covered by Chapter Thirteen, but shall not be considered financial institutions for purposes of that Chapter: Korea Deposit Insurance Corporation (KDIC), Resolution and Finance Corporation, Export-Import Bank of Korea, Korea Export Insurance Corporation, Korea Technology Credit Guarantee Fund, Credit Guarantee Fund, Korea Asset Management Corporation (KAMCO), and Korea Investment Corporation (KIC).

Chief Executive Officer

For greater certainty, nothing in Article 13.8 (Senior Management and Board of Directors) limits a Party's ability to require the chief executive officer of a financial institution established under its laws to reside within its territory.

Transfer of Information

The Parties recognize the importance of the cross-border transfer of information by financial institutions, and the United States welcomes Korea's commitment in paragraph 6(b) of Annex

13-A and Section B of Annex 13-B to undertake modifications to its regulatory regime that will permit those institutions to transfer such information. Korea has expressed its intent that these modifications will result in its adoption of approaches that are similar to those of the United States with respect to such areas as the protection of sensitive information of consumers, prohibitions on unauthorized reuse of the sensitive information, the ability of financial regulators to have access to records of financial institutions relating to the handling of such information, and requirements for the location of technology facilities.

Financial Services Initiatives

Recognizing the positive steps Korea is taking as a part of its strategy to establish itself as a regional financial hub in East Asia, the United States welcomes three key regulatory initiatives of Korea currently underway:

(a) the movement to a negative regulatory approach in the financial services sector;

(b) implementation of Phase II of the Bancassurance regulations; and

(c) further liberalization of foreign currency reserve requirements in the supply of insurance services.

Recognizing the positive steps the United States has made in the product approval system, Korea welcomes efficiencies introduced in the area of electronic product approval filing procedures for insurance; in particular:

(a) all regional governments of the United States use the National Association of Insurance Commissioners' System for Electronic Rate & Form Filing, which by the end of 2005 had logged approximately 185,000 electronic filings; and

(b) twenty-nine states have adopted the Interstate Insurance Compact, which permits the Product Regulation Commission to be the sole authority for approval of products in the following areas: life, annuities, long-term care, and disability income.

Korea welcomes progress by the National Association of Insurance Commissioners on its review of collateral requirements for suppliers of reinsurance. The NAIC will consider adopting changes to its Model Law in 2007. The United States will provide updates to Korea on this process in the FSC.

Supply of Insurance by the Postal Services to the Public

1. The United States and Korea recognize that Korea Post is currently a government agency that is not regulated as a financial institution.

2. The FSC shall:

   (a) nominate at least half of the members of the Postal Finance Risk Management Committee and the Reserve Operation Deliberation Committee responsible for oversight of Korea Post's supply of insurance services;

   (b) review any financial statements, settlement documents, or other information submitted to it by Korea Post with regard to insurance services supplied by Korea Post and, to the extent this review reveals any deficiencies, issue an opinion to that effect to Korea Post; and

   (c) review the basic documents submitted to it by Korea Post related to insurance products supplied by Korea Post, including business operation manuals, terms and conditions of insurance, insurance premium and policy reserves calculation guidelines, and, if it identifies any deficiencies, issue recommendations with regard to necessary improvements.

3. Korea Post shall:

   (a) submit to the FSC any financial statements, settlement documents and basic documents regarding insurance services supplied by Korea Post;

   (b) conform its supply of insurance services with any opinion issued by the FSC in accordance with paragraph 2(b);

   (c) take action on any recommendations regarding basic documents issued by the FSC in accordance with paragraph 2(c);

   (d) with respect to matters covered by Articles 61(4) and 67(1) of the Standards, obtain confirmation from KIDI or an actuarial firm registered with the FSC in accordance with Article 183 of the *Insurance Business Act*;

   (e) in the event that the FSC issues an opinion or recommendation under paragraph 2(b) or 2(c), include the nature of the deficiency in a public notice as provided for in Article 64 of the Standards; and

   (f) appoint the persons nominated by the FSC in accordance with paragraph 2(a) to be members of the committees for which the FSC nominates them.

4. In the event that Korea Post issues product-specific advertisements related to its insurance services, such advertisements shall be subject to the same approval requirements applicable to private suppliers of insurance services.

5. Korea Post shall not issue new products, including variable life insurance, non-life insurance, and retirement insurance. Korea Post may modify[1] existing products. In the event that it does so, the FSC shall issue its recommendation under paragraph 2(c) within the period provided under Section 8 of the *Regulation on Supervision of Insurance Business*. Before increasing the value limitation on the sale of an insurance product, Korea Post shall consult with the FSC, which shall provide public notice of the proposed increase and an opportunity for public comment. The FSC shall issue an opinion with regard to the proposed increase, which shall be favorable only if the increase is no more than the amount necessary to reflect inflation, and otherwise necessary and appropriate. Korea Post shall conform its actions to that opinion.

6. At the request of either Party, the Insurance Working Group established in Annex 13-C (Financial Services Committee) shall discuss issues related to insurance services supplied by Korea Post, including additional steps that may be necessary to achieve the objectives of Annex 13-D (Supply of Insurance by the Postal Services to the Public) and this letter.

7. For purposes of this letter:

   (a) **FSC** means the Financial Supervisory Commission or any successor agency;

   (b) **KIDI** means the Korea Insurance Development Institute or any successor institution; and

   (c) **Standards** means Korea Post's Notification No. 2006-18, entitled "Standards for Sound Management of Postal Savings and Insurance."

8. Paragraphs 2, 3, and 4 shall become effective two years after the date this Agreement enters into force. If Korea Post ceases to supply insurance services to the public as a government agency, the Parties shall consult as to how to modify paragraphs 1 through 7.

We have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

Sincerely,

Susan C. Schwab
United States Trade Representative

Clay Lowery
Acting Under Secretary for International Affairs
U.S. Department of Treasury

[1] For purposes of paragraph 5, modify includes to change terms and conditions as necessary to conform to insurance industry best practices or to conform to opinions or recommendations of the FSC. Modify does not include adding supplemental coverage in a manner equivalent to the creation of a new product line. New product line means insurance products covering risks other than those currently covered. Modify also does not include changing terms and conditions in a manner equivalent to the creation of a new product.

[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Clay Lowery
Acting Under Secretary for International Affairs
U.S. Department of Treasury
Washington, D.C.

Dear Ambassador Schwab and Mr. Lowery:

We have the honor to acknowledge the receipt of your letter of this date, which reads as follows:

> We have the honor to confirm the following understanding reached between the delegations of the United States of America and the Republic of Korea during the course of negotiations regarding Chapter Thirteen (Financial Services) of the Free Trade Agreement between our two Governments signed this day:
>
> *Cross-Border Trade*
>
> The Parties confirm that, with respect to cross-border trade in financial services, and without prejudice to other means of prudential regulation, a Party may require the registration or authorization of cross-border financial services suppliers of the other Party and of financial instruments.
>
> The Parties further confirm that a Party may require a cross-border financial service supplier of the other Party to provide information, solely for informational or statistical purposes, on the financial services it has supplied within the territory of the Party. The Party shall protect such business information that is confidential from any disclosure that would prejudice the competitive position of the supplier.
>
> *New Financial Services*
>
> The Parties recognize the importance of accommodating new financial services in their markets consistent with prudential requirements. The Parties confirm that Article 13.6 (New Financial Services) does not apply to (1) cross-border trade in financial services or (2) any new financial service that the Party would not permit its own financial institutions, in like circumstances, to supply.

The Parties further confirm that a Party may apply prudential regulations to new financial services.

Transparency

The Parties discussed the application and licensing requirements set forth in Article 13.11.9 (Transparency) and agree that each Party's current practices are consistent with that Article. Korea has confirmed that the 120-day period in Article 13.11.9 does not include periods during which the applicants are engaged in efforts to meet regulatory requirements for the relevant license. In the case of insurance, Korea's current practice is to make a preliminary decision on an application within 90 days and to make a final decision no later than 60 days after it receives the completed application. Korea expressed its intention not to extend the existing 90-day limitation for making a preliminary decision on an application to supply insurance services.

Self-Regulatory Organizations

The Parties confirm that the Korea Insurance Development Institute is a self-regulatory organization as defined in Chapter Thirteen (Financial Services) and is subject to the disciplines of Article 13.12 (Self Regulatory Organizations). This confirmation is without prejudice to the status of any other organization in this or any other financial services subsector.

For greater certainty, if the FSC or the Financial Supervisory Service (FSS) delegates a function related to insurance to a self-regulatory organization or other non-governmental body, the FSC or FSS shall take reasonable steps to ensure compliance with Article 13.11.3 (Transparency) and Article 21.4 (Review and Appeal) with regard to any actions taken by the organization or other non-governmental body pursuant to the delegated function.

Certain Government Entities

The Parties confirm that the following entities, as currently structured, are covered by Chapter Thirteen, but shall not be considered financial institutions for purposes of that Chapter: Korea Deposit Insurance Corporation (KDIC), Resolution and Finance Corporation, Export-Import Bank of Korea, Korea Export Insurance Corporation, Korea Technology Credit Guarantee Fund, Credit Guarantee Fund, Korea Asset Management Corporation (KAMCO), and Korea Investment Corporation (KIC).

Chief Executive Officer

For greater certainty, nothing in Article 13.8 (Senior Management and Board of Directors) limits a Party's ability to require the chief executive officer of a financial institution established under its laws to reside within its territory.

Transfer of Information

The Parties recognize the importance of the cross-border transfer of information by financial institutions, and the United States welcomes Korea's commitment in paragraph 6(b) of Annex 13-A and Section B of Annex 13-B to undertake modifications to its regulatory regime that will permit those institutions to transfer such information. Korea has expressed its intent that these modifications will result in its adoption of approaches that are similar to those of the United States with respect to such areas as the protection of sensitive information of consumers, prohibitions on unauthorized reuse of the sensitive information, the ability of financial regulators to have access to records of financial institutions relating to the handling of such information, and requirements for the location of technology facilities.

Financial Services Initiatives

Recognizing the positive steps Korea is taking as a part of its strategy to establish itself as a regional financial hub in East Asia, the United States welcomes three key regulatory initiatives of Korea currently underway:

(a) the movement to a negative regulatory approach in the financial services sector;

(b) implementation of Phase II of the Bancassurance regulations; and

(c) further liberalization of foreign currency reserve requirements in the supply of insurance services.

Recognizing the positive steps the United States has made in the product approval system, Korea welcomes efficiencies introduced in the area of electronic product approval filing procedures for insurance; in particular,

(a) all regional governments of the United States use the National Association of Insurance Commissioners' System for Electronic Rate & Form Filing, which by the end of 2005 had logged approximately 185,000 electronic filings; and

(b) twenty-nine states have adopted the Interstate Insurance Compact, which permits the Product Regulation Commission to be the sole authority for approval of products in the following areas: life, annuities, long-term care, and disability income.

Korea welcomes progress by the National Association of Insurance Commissioners on its review of collateral requirements for suppliers of reinsurance. The NAIC will consider adopting changes to its Model Law in 2007. The United States will provide updates to Korea on this process in the FSC.

Supply of Insurance by the Postal Services to the Public

1. The United States and Korea recognize that Korea Post is currently a government agency that is not regulated as a financial institution.

2. The FSC shall:

   (a) nominate at least half of the members of the Postal Finance Risk Management Committee and the Reserve Operation Deliberation Committee responsible for oversight of Korea Post's supply of insurance services;

   (b) review any financial statements, settlement documents, or other information submitted to it by Korea Post with regard to insurance services supplied by Korea Post and, to the extent this review reveals any deficiencies, issue an opinion to that effect to Korea Post; and

   (c) review the basic documents submitted to it by Korea Post related to insurance products supplied by Korea Post, including business operation manuals, terms and conditions of insurance, insurance premium and policy reserves calculation guidelines, and, if it identifies any deficiencies, issue recommendations with regard to necessary improvements.

3. Korea Post shall:

   (a) submit to the FSC any financial statements, settlement documents and basic documents regarding insurance services supplied by Korea Post;

(b) conform its supply of insurance services with any opinion issued by the FSC in accordance with paragraph 2(b);

(c) take action on any recommendations regarding basic documents issued by the FSC in accordance with paragraph 2(c);

(d) with respect to matters covered by Articles 61(4) and 67(1) of the Standards, obtain confirmation from KIDI or an actuarial firm registered with the FSC in accordance with Article 183 of the Insurance Business Act;

(e) in the event that the FSC issues an opinion or recommendation under paragraph 2(b) or 2(c), include the nature of the deficiency in a public notice as provided for in Article 64 of the Standards; and

(f) appoint the persons nominated by the FSC in accordance with paragraph 2(a) to be members of the committees for which the FSC nominates them.

4. In the event that Korea Post issues product-specific advertisements related to its insurance services, such advertisements shall be subject to the same approval requirements applicable to private suppliers of insurance services.

5. Korea Post shall not issue new products, including variable life insurance, non-life insurance, and retirement insurance. Korea Post may modify[1] existing products. In the event that it does so, the FSC shall issue its recommendation under paragraph 2(c) within the period provided under Section 8 of the Regulation on Supervision of Insurance Business. Before increasing the value limitation on the sale of an insurance product, Korea Post shall consult with the FSC, which shall provide public notice of the proposed increase and an opportunity for public comment. The FSC shall issue an opinion with regard to the proposed increase, which shall be favorable only if the increase is no more than the amount necessary to reflect inflation, and otherwise necessary and appropriate. Korea Post shall conform its actions to that opinion.

6. At the request of either Party, the Insurance Working Group established in Annex 13-C (Financial Services Committee) shall discuss issues related to insurance services supplied by Korea Post, including additional steps that may

[1] For purposes of paragraph 5, modify includes to change terms and conditions as necessary to conform to insurance industry best practices or to conform to opinions or recommendations of the FSC. Modify does not include adding supplemental coverage in a manner equivalent to the creation of a new product line. New product line means insurance products covering risks other than those currently covered. Modify also does not include changing terms and conditions in a manner equivalent to the creation of a new product.

be necessary to achieve the objectives of Annex 13-D (Supply of Insurance by the Postal Services to the Public) and this letter.

7. For purposes of this letter:

   (a) **FSC** means the Financial Supervisory Commission or any successor agency;

   (b) **KIDI** means the Korea Insurance Development Institute or any successor institution; and

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8. Paragraphs 2, 3, and 4 shall become effective two years after the date this Agreement enters into force. If Korea Post ceases to supply insurance services to the public as a government agency, the Parties shall consult as to how to modify paragraphs 1 through 7.

We have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

We have the further honor to confirm that our Government shares this understanding and that your letter and this letter in reply shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[*SGN/*]
Hyun Chong Kim

[*SGN/*]
Sung Jin Kim
Deputy Minster
Ministry of Finance and Economy

외 교 통 상 부
통상교섭본부장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

클레이 로어리
국제업무담당 차관대행
미합중국 재무부
워싱턴 디씨

슈와브 대사 및 로어리 차관대행 귀하,

본인들은 다음과 같은 내용의 금일자 귀하의 서한을 접수하였음을 확인하는 영광을 가지는 바입니다.

"본인들은 금일 서명되는 우리 양국 정부간 자유무역협정의 제13장(금융서비스)에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

국경간 무역

양 당사국은 국경간 금융서비스 무역에 대하여, 그리고 건전성 규제에 대한 그 밖의 수단을 저해함이 없이, 당사국이 다른 쪽 당사국의 국경간 금융 서비스 공급자와 금융 상품의 등록 또는 인가를 요구할 수 있음을 확인한다.

양 당사국은 더 나아가, 어느 한 쪽 당사국이 다른 쪽 당사국의 국경간 금융서비스 공급자에게, 정보 또는 통계 목적으로만 그 당사국의 영역 내에서 그 공급자가 공급해 온 금융서비스에 관한 정보를 제공하도록 요구할 수 있음을 확인한다. 그 당사국은 공개할 경우 그 공급자의 경쟁상의 지위를 저해할 비밀 영업 정보를 공개하지 아니한다.

신금융서비스

양 당사국은 신금융서비스를 건전성 요건과 합치되게 자국 시장에 수용하는 것이 중요함을 인정한다. 양 당사국은 제13.6조(신금융서비스)가 (1) 국경간 금융서비스무역 또는 (2) 당사국이 동종의 상황에서 자국 금융기관에 대하여도 공급을 허용하지 아니하였을 모든 신금융서비스에 대하여 적용되지 아니함을 확인한다.

양 당사국은 더 나아가 당사국이 신금융서비스에 대하여 건전성 규제를 적용할 수 있음을 확인한다.

투명성

양 당사국은 제13.11조제9항(투명성)에 규정된 신청 및 허가 요건에 대하여 논의하였고 각 당사국의 현행 관행이 그 조에 합치한다는 데에 동의한다. 대한민국은 제13.11조제9항의 120일 기간은 신청자가 관련 허가에 관한 규제 요건을 충족시키기 위하여 노력한 기간을 포함하지 아니함을 확인하였다. 보험의 경우, 대한민국의 현재 관행은 90일 이내에 신청에 관한 예비 결정을 내리고, 완료된 신청을 접수한 후 60일 이내에 최종결정을 내리는 것이다. 대한민국은 보험서비스 공급 신청에 관한 예비결정을 내리기 위한, 기존의 90일의 기간을 연장하지 아니하겠다는 자국의 의사를 표현하였다.

자율규제기구

양 당사국은 한국보험개발원이 제13장(금융서비스)에 정의된 자율규제기구이며 제13.12조(자율규제기구) 원칙의 적용대상임을 확인한다. 이 확인은 이 금융서비스 하위분야 또는 다른 금융서비스 하위분야의 그 밖의 모든 기구의 지위를 저해하지 아니한다.

보다 명확히 하기 위하여, 금융감독위원회 또는 금융감독원이 보험에 관련된 기능을 자율규제기구 또는 그 밖의 비정부기관에 위임하는 경우, 금융감독위원회 또는 금융감독원은 위임받은 기능에 따라 그 기구 또는 다른 비정부기관이 취하는 모든 조치에 대하여 제13.11조제3항(투명성) 및 제21.5조(재심 및 상소)의 준수를 보장하기 위한 합리적인 조치를 취한다.

일정 정부 기관

양 당사국은 현재 조직된 대로, 다음 기관이 제13장의 적용을 받으나 그 장의 목적상 금융기관으로 간주되지 아니함을 확인한다: 한국예금보험공사, 정리금융공사, 한국수출입은행, 한국수출보험공사, 한국기술신용보증기금, 신용보증기금, 한국자산관리공사 및 한국투자공사

최고 경영자

보다 명확히 하기 위하여, 제13.8조(고위경영진과 이사회)의 어떠한 규정도 자국의 법에 따라 설립된 금융기관의 최고 경영자가 자국 영역 내에서 거주할 것을 요구할 수 있는 당사국의 능력을 제한하는 것은 아니다.

정보의 이전

양 당사국은 금융기관에 의한 국경간 정보이전의 중요성을 인정하며, 미합중국은 부속서 13-가 제6항나호 및 부속서 13-나 제2절에서 그러한 기관이 그러한 정보를 이전하도록 허용할 자국 규제제도의 개정을 시행하겠다는 대한민국의 약속을 환영한다. 대한민국은 소비자의 민감 정보의 보호, 그 민감 정보의 무단 재사용의 금지, 그러한 정보의 취급에 관한 금융기관의 기록에 접근할 수 있는 금융감독기관의 권한, 기술설비의 위치에 대한 요건과 같은 분야에 대하여, 그러한 개정이 미합중국의 접근방법과 유사한 접근방법을 채택하는 결과가 될 것이라는 의사를 표현하였다.

금융서비스 이니셔티브

자국을 동아시아의 지역 금융허브로 확립하기 위한 전략의 일부로서 대한민국이 취하고 있는 긍정적인 조치를 인정하면서, 미합중국은 현재 진행 중인 대한민국의 세 가지 주요 규제 이니셔티브를 환영한다.

가. 금융서비스 분야에서 예외목록 규제방식으로의 전환
나. 방카슈랑스 규제의 제2단계의 이행, 그리고
다. 보험서비스 공급에 있어 외환보유 요건의 추가적 자유화

미합중국이 상품 승인 제도에서 취한 긍정적 조치를 인정하면서, 대한민국은 특히 다음을 포함하여 보험의 전자 상품 승인 신고 절차 분야에서 도입된 효율성을 환영한다.

가. 미합중국의 모든 지역정부가 2005년 말까지 약 185,000건의 전자신고를 기록한 전미 보험감독관협의회의 전자 보험율 및 서식 신고시스템을 사용한다. 그리고
나. 29개 주는 상품규제위원회가 생명·연금·장기 요양 및 장애소득보상 영역에서 상품 승인을 위한 유일한 당국이 되도록 허용하는 주간 보험협약을 채택하였다.

대한민국은 재보험 공급자에 대한 담보요건의 검토에 관한 미 보험감독관연합회의 진전을 환영한다. 미 보험감독관연합회는 2007년에 그 협회의 모범법에 대한 변경을 채택할 것을 고려할 것이다. 미합중국은 금융서비스위원회에서 그 진행상황에 관한 최신 정보를 대한민국에 제공할 것이다.

일반인에 대한 우정사업본부의 보험 공급

1. 대한민국과 미합중국은 우정사업본부가 현재 금융기관으로서 규제되지 아니하는 정부기관임을 인정한다.

2. 금융감독위원회는

가. 우정사업본부의 보험서비스 공급에 대한 감독을 담당하는 우체국금융위험관리위원회 및 적립금운용심의위원회 위원의 최소한 절반을 추천한다.

나. 우정사업본부에 의하여 공급되는 보험서비스에 대하여 우정사업본부가 금융감독위원회에 제출하는 재무제표, 결산서류 또는 그 밖의 정보를 검토하고, 그 검토로 인하여 미흡한 점이 밝혀진 한도에서, 우정사업본부에 그러한 취지의 의견을 제시한다. 그리고

다. 사업방법서·보험약관·보험료 및 책임준비금 산출방법서를 포함하여 우정사업본부에 의하여 공급되는 보험상품에 관련하여 우정사업본부가 금융감독위원회에 제출하는, 기초서류를 검토하고, 미흡한 점을 확인하는 경우 필요한 개선사항에 대하여 권고를 제시한다.

3. 우정사업본부는

가. 우정사업본부에 의하여 공급되는 보험서비스에 관한 재무제표·결산서류 및 기초서류를 금융감독위원회에 제출한다.

나. 자신의 보험서비스 공급을 제2항나호에 따라 금융감독위원회가 제시한 의견에 합치시킨다.

다. 제2항다호에 따라 금융감독위원회가 제시한 기초서류에 관한 권고에 따라 조치를 취한다.

라. 기준 제61조제4항 및 제67조제1항의 적용을 받는 사안에 대하여, 한국보험개발원 또는 보험업법 제183조에 따라 금융감독위원회에 등록된 보험계리법인으로부터 확인을 획득한다.

마. 금융감독위원회가 제2항나호 또는 제2항다호에 따라 의견 또는 권고를 제시하는 경우, 기준 제64조에서 규정된 대로 미흡한 점의 본질을 공시에 포함시킨다. 그리고

바. 제2항가호에 따라 금융감독위원회로부터 추천된 자를 금융감독위원회가 그를 위하여 추천한 위원회의 위원으로 위촉한다.

4. 우정사업본부가 자신의 보험서비스와 관련된 상품특정적 광고를 하는 경우, 그러한 광고는 민간 보험서비스 공급자에게 적용되는 것과 동일한 승인 요건의 적용대상이 된다.

5. 우정사업본부는 변액생명보험, 손해보험 및 퇴직보험을 포함하여 새로운 상품을 출시하여서는 아니된다. 우정사업본부는 기존 상품을 수정[1]할 수 있다. 우정사업본부가 그렇게 하는 경우, 금융감독위원회는 보험업감독규정 제8절에서 규정된 기간 이내에, 제2항다호에 따른 권고를 제시한다. 우정사업본부는 보험상품 판매에 대한 가액 한도를 인상하기 전에, 금융감독위원회와 협의하고 금융감독위원회는 그 인상안을 공표하고 공중 의견제출을 위한 기회를 제공한다. 금융감독위원회는 그 인상안에 대한 의견을 제시하고, 그 인상분이 물가상승을 반영하기 위하여 필요한 금액보다 많지 아니하고 달리 필요하고 적절한 경우에만 긍정적인 의견을 제시한다. 우정사업본부는 자신의 조치를 그 의견에 합치시킨다.

6. 어느 한 쪽 당사국이 요청하는 경우, 부속서 13-다(금융서비스위원회)에서 설치되는 보험작업반은 부속서 13-라(일반인에 대한 우정사업본부의 보험 공급)와 이 서한의 목적을 달성하기 위하여 필요한 추가적 조치를 포함하여 우정사업본부에 의하여 공급되는 보험서비스에 관련된 문제를 논의한다.

7. 이 서한의 목적상,

가. **금융감독위원회**라 함은 금융감독위원회 또는 승계 기관을 말한다.

나. **한국보험개발원**이라 함은 한국보험개발원 또는 승계 기관을 말한다. 그리고

다. **기준**이라 함은 우체국예금보험 건전성 기준(우정사업본부고시 제2006-18호)을 말한다.

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1) 제5항의 목적상, 수정은 보험업계의 최선의 관행에 합치시키거나 금융감독위원회의 의견 또는 권고에 합치시키기 위하여 필요한 보험약관의 변경을 포함한다. 수정은 새로운 상품유형의 창설과 동등한 방식으로 추가적인 담보를 더하는 것은 포함하지 아니한다. 새로운 상품유형이라 함은 현재 보장되는 위험 이외의 위험을 부보하는 보험상품을 말한다. 수정은 또한, 새로운 상품의 창설과 동등한 방식으로 보험약관을 변경하는 것은 포함하지 아니한다.

8. 제2항 · 제3항 및 제4항은 이 협정 발효일로부터 2년 후에 효력이 발생된다. 우정사업본부가 정부 기관으로서 일반인에 대한 보험서비스 공급을 중단하는 경우, 양 당사국은 제1항 내지 제7항을 어떻게 개정할지에 대하여 협의한다.

본인들은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다."

본인들은 더 나아가 우리 정부가 이 양해를 공유한다는 것과 귀하의 서한과 이 회답 서한이 자유무역협정의 불가분의 일부를 구성한다는 것을 확인하는 영광을 가지는 바입니다.

김 현 종

김 성 진
재정경제부 차관보

11

EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

Mr. Jong Hoon Kim
Chief Negotiator for the KORUS FTA
Seoul, Republic of Korea

Dear Ambassador Kim:

During the course of negotiations regarding Chapter Fifteen (Electronic Commerce) of the Free Trade Agreement between our two Governments signed on this day, the delegations of the Republic of Korea and the United States of America discussed a range of issues relating to electronic commerce and the importance of open access to the Internet for electronic commerce-related activities.

Both delegations recognized that the principles on access to and use of the Internet contained in Article 15.7 (Principles on Access to and Use of the Internet for Electronic Commerce) support the Parties' shared goal of maintaining an open and competitive environment for electronic commerce-related activities. The delegations also recognized that lawful contractual arrangements between network providers, application and service providers, content providers, and Internet users may be consistent with these principles, provided that the Party's relevant authorities do not determine that the arrangements are exclusionary.

The delegations further recognized the ongoing debate in the United States and Korea concerning reasonable and appropriate cost distribution between network providers, application and service providers, content providers, and Internet users, and that this debate's outcome may affect both access to and use of the Internet and the incentives for network investment. The Parties recognized that, consistent with a report of the Organization for Economic Cooperation and Development (OECD) in 2005,[1] commercial arrangements between competitive suppliers have effectively addressed the international aspect of the cost distribution issue.

Finally, the delegation of Korea noted that, services suppliers identified in Korea as "Internet Access Providers" are "network providers" within the meaning of Article 15.7(d).

I would be grateful if you could confirm that your Government shares these views regarding the discussions relating to electronic commerce and principles on access to and use of networks.

Sincerely,

Wendy Cutler

Wendy Cutler
Chief Negotiator for the KORUS FTA

[1] OECD, Internet Traffic Exchange: Market Developments and Measurement of Growth, DSTI/ICCP/TISP(2005)11/FINAL.

[*TRANSLATION*]

June 30, 2007

Wendy Cutler
Chief Negotiator for the KORUS FTA
Office of the United States Trade Representative
Washington, D.C.

Dear Ms. Cutler:

This letter is to acknowledge receipt of your letter of this date, which reads as follows:

> During the course of negotiations regarding Chapter Fifteen (Electronic Commerce) of the Free Trade Agreement between our two Governments signed on this day, the delegations of the Republic of Korea and the United States of America discussed a range of issues relating to electronic commerce and the importance of open access to the Internet for electronic commerce-related activities.
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I confirm that my Government shares these views regarding the discussions relating to electronic commerce and principles on access to and use of networks.

Sincerely,

[*SGN/*]
Jong Hoon Kim
Chief Negotiator for the
KORUS FTA

외 교 통 상 부

2007년 6월 30일

웬디 커틀러 대표보
한미자유무역협정 협상 수석대표
미국무역대표부
워싱턴 디씨

커틀러 대표보 귀하,

이 서한은 다음과 같은 내용의 금일자 귀하의 서한을 접수하였음을 확인하는 바입니다.

"금일 서명되는 우리 양국 정부간 자유무역협정의 제15장(전자상거래)에 관한 협상과정에서 대한민국 대표단과 미합중국의 대표단은 전자상거래에 관련한 일련의 문제와 전자상거래 관련 활동을 위한 인터넷에 대한 개방된 접근의 중요성을 논의하였습니다.

양국 대표단은 제15.7조(전자상거래를 위한 인터넷 접근 및 이용에 관한 원칙)에 포함된 인터넷에 대한 접근 및 이용에 관한 원칙이 전자상거래 관련 활동을 위한 개방되고 경쟁적인 환경을 유지하고자 하는 양 당사국의 공유된 목적을 지지한다는 것을 인정하였습니다. 양국 대표단은 네트워크 제공자, 응용프로그램 및 서비스 제공자, 콘텐츠 제공자, 그리고 인터넷 사용자 간의 적법한 계약적인 약정이 그 당사국의 관련 당국이 그 약정이 배타적이라고 결정하지 아니하는 한, 이러한 원칙과 합치될 수 있음을 또한 인정하였습니다.

양국 대표단은 더 나아가, 대한민국과 미합중국에서 네트워크 제공자, 응용프로그램 및 서비스 제공자, 콘텐츠 제공자, 그리고 인터넷 사용자간에 합리적이고 적절한 비용 배분에 관하여 진행 중인 논의를, 그리고 이러한 논의의 결과가 인터넷에 대한 접근 및 이용과 네트워크 투자를 위한 유인 모두에 영향을 미칠 수 있음을 인정하였습니다. 양 당사국은 경제협력개발기구의 2005년도 보고서[1]와 합치되게, 경쟁적인 공급자간의 상업적인 약정이 비용배분 문제의 국제적인 양상을 효과적으로 다루어 왔음을 인정하였습니다.

마지막으로, 대한민국 대표단은 대한민국에서 "인터넷 접근 제공자"로 인식되는 서비스 공급자는 제15.7조라호의 의미내에서 "네트워크 제공자"임을 언급하였습니다.

본인은 귀 정부가 전자상거래와 네트워크에 대한 접근 및 그 이용에 관한 원칙에 관한 논의에 대하여 이러한 견해를 공유함을 확인하여 주신다면 감사하겠습니다."

본인은 우리 정부가 전자상거래와 네트워크에 대한 접근 및 그 이용에 관한 원칙에 관한 논의에 대하여 이러한 견해를 공유한다는 것을 확인하는 바입니다.

김 종 훈

한미자유무역협정 협상수석대표

1) "인터넷 트래픽 교환: 시장 발전 및 성장 척도", 경제협력개발기구 DSTI/ICCP/TISP(2005)11/FINAL.

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[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Article 18.10.30(b)(ix) (Enforcement of Intellectual Property Rights) of the Free Trade Agreement between our two Governments signed this day:

In meeting the obligations of Article 18.10.30(b)(ix), the United States shall apply the pertinent provisions of its law,[1] and any amendments thereto, and Korea shall adopt requirements for: (a) effective written notification to service providers with respect to materials that are claimed to be infringing, and (b) effective written counter-notification by those whose material is removed or disabled and who claim that it was disabled through mistake or misidentification, as set forth in this letter. Effective written notification means notification that substantially complies with the elements listed in section (a) of this letter, and effective written counter-notification means counter-notification that substantially complies with the elements listed in section (b) of this letter.

(a) Effective Written Notification, by a Copyright[2] Owner or Person Authorized to Act on Behalf of an Owner of an Exclusive Right, to a Service Provider's Publicly Designated Representative[3]

In order for a notification to a service provider to comply with the relevant requirements set out in Article 18.10.30(b)(ix), that notification must be a written communication, which may be provided electronically, that includes substantially the following:

---

[1] 17 U.S.C. Sections 512(c)(3)(A) and 512(g)(3).

[2] For purposes of this letter, "copyright" includes related rights, and "works" includes the subject matter of related rights.

[3] The Parties understand that a representative is publicly designated to receive notification on behalf of a service provider if the representative's name, physical and electronic address, and telephone number are posted on a publicly accessible portion of the service provider's website, and also in a register accessible to the public through the Internet, or designated in another form or manner appropriate for Korea.

1. The identity, address, telephone number, and electronic mail address of the complaining party (or its authorized agent);

2. Information reasonably sufficient to enable the service provider to identify the copyrighted work(s)[4] claimed to have been infringed;

3. Information reasonably sufficient to permit the service provider to identify and locate the material residing on a system or network controlled or operated by it or for it that is claimed to be infringing, or to be the subject of infringing activity, and that is to be removed, or access to which is to be disabled;[5]

4. A statement that the complaining party has a good faith belief that use of the material in the manner complained of is not authorized by the copyright owner, its agent, or the law;

5. A statement that the information in the notification is accurate;

6. A statement with sufficient indicia of reliability (such as a statement under penalty of perjury or equivalent legal sanctions) that the complaining party is the holder of an exclusive right that is allegedly infringed, or is authorized to act on the owner's behalf; and

7. The signature of the person giving notification.[6]

(b) Effective Written Counter-Notification by a Subscriber[7] Whose Material was Removed or Disabled as a Result of Mistake or Misidentification of Material

[4] If multiple copyrighted works at, or linked to from, a single online site on a system or network controlled or operated by or for the service provider are covered by a single notification, a representative list of such works at, or linked to from, that site may be provided.

[5] In the case of notifications regarding an information location tool pursuant to paragraph (b)(i)(D) of Article 18.10.30, the information provided must be reasonably sufficient to permit the service provider to locate the reference or link residing on a system or network controlled or operated by or for it, except that in the case of a notification regarding a substantial number of references or links at a single online site residing on a system or network controlled or operated by or for the service provider, a representative list of such references or links at the site may be provided, if accompanied by information sufficient to permit the service provider to locate the references or links.

[6] A signature transmitted as part of an electronic communication satisfies this requirement.

[7] For purposes of this letter, "subscriber" refers to the person whose material has been removed or disabled by a service provider as a result of an effective notification described in section (a) of this letter.

In order for a counter-notification to a service provider to comply with the relevant requirements set out in Article 18.10.30(b)(ix), that counter-notification must be a written communication, which may be provided electronically, that includes substantially the following:

8. The identity, address, and telephone number of the subscriber;

9. The identity of the material that has been removed or to which access has been disabled;

10. The location at which the material appeared before it was removed or access to it was disabled;

11. A statement with sufficient indicia of reliability (such as a statement under penalty of perjury or equivalent legal sanctions) that the subscriber has a good faith belief that the material was removed or disabled as a result of mistake or misidentification of the material;

12. A statement that the subscriber agrees to be subject to orders of any court that has jurisdiction over the place where the subscriber's address is located, or, if that address is located outside the Party's territory, any other court with jurisdiction over any place in the Party's territory where the service provider may be found, and in which a copyright infringement suit could be brought with respect to the alleged infringement;

13. A statement that the subscriber will accept service of process in any such suit; and

14. The signature of the subscriber.[8]

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[SGN]
Hyun Chong Kim

[8] A signature transmitted as part of an electronic communication satisfies this requirement.

외 교 통 상 부
통상교섭본부장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하

본인은 금일 서명되는 우리 양국 정부간 자유무역협정 제18.10조제30항나호9목(지적재산권 집행)에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

제18.10조제30항나호9목의 의무를 충족함에 있어, 미합중국은 자국 법[1]의 관련 규정 및 이에 대한 모든 개정을 적용하며, 대한민국은 가. 침해하고 있다고 주장되는 자료에 대하여 서비스 제공자에 대한 유효한 서면통보와, 나. 자신의 자료가 삭제되거나 무력화되고 자료가 실수 또는 오인을 통하여 무력화되어졌다고 주장하는 인에 의한 유효한 서면 반대통보를 위한 요건을 이 서한에 규정된 대로 채택한다. 유효한 서면통보라 함은 이 서한의 가절에 열거된 요소에 실질적으로 합치하는 통보를 말하며, 유효한 서면 반대통보라 함은 이 서한의 나절에 열거된 요소에 실질적으로 부합하는 반대통보를 말한다.

가. 저작권[2] 소유자 또는 배타적 권리의 소유자를 대리하도록 허락된 인에 의한 서비스 제공자의 공개적으로 지정된 대표자[3]에 대한 유효한 서면통보

1) 미합중국 법전 제17권제512(c)(3)(A)조와 제512(g)(3)조
2) 이 서한의 목적상, "저작권"은 저작인접권을 포함하며, "저작물"은 저작인접권의 대상물을 포함한다.
3) 양 당사국은 대표자의 이름, 물리적 및 전자 주소와 전화번호가 서비스 제공자의 웹사이트의 공개적으로 접근가능한 부분과 또한 인터넷을 통하여 대중에게 접근가능한 등록부에 등재되거나, 대한민국에 적절한 다른 형식 또는 방식에 따라 지정되는 경우 그 대표자가 서비스 제공자를 대신하여 통보를 수령하도록 공개적으로 지정된 것으로 양해한다.

서비스제공자에 대한 통보가 제18.10조제30항나호9목에 규정된 관련 요건에 합치되기 위하여서는, 그 통보는 실질적으로 다음을 포함하는 서면통지이어야 하며 이 통보는 전자적으로도 제공될 수 있다.

1) 문제제기 당사자(또는 그의 허락받은 대리인)의 신원, 주소, 전화번호 및 전자우편 주소
2) 침해되었다고 주장되는 저작물을 서비스 제공자가 확인하는 데 합리적으로 충분한 정보[4]
3) 서비스 제공자가 자신에 의하여 또는 자신을 위하여 통제 또는 운영되는 시스템 또는 네트워크상에 있는 자료로서, 침해하고 있다고 또는 침해 행위의 대상이라고 주장되며, 제거되거나 접근이 무력화되어져야 할 자료를 식별하고 위치를 파악하는 데 합리적으로 충분한 정보[5]
4) 문제가 제기된 방식으로 자료가 사용되는 것이 저작권 소유자, 그의 대리인 또는 법에 의하여 허락되지 아니하였다고 문제제기 당사자가 선의로 믿는다는 진술
5) 통보내의 정보가 정확하다는 진술
6) 문제제기 당사자가 침해되고 있다고 주장되는 배타적 권리의 보유자이거나 소유자를 대신하여 행동하도록 허락받았다는 내용으로서, 충분한 신뢰성의 지표(위증의 처벌 또는 이에 상당하는 법적 제재 하의 진술과 같은 것)가 있는 진술, 그리고
7) 통보하는 인의 서명[6]

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4) 서비스 제공자에 의하여 또는 서비스 제공자를 위하여 통제되거나 운영되는 시스템 또는 네트워크의 단일 온라인 사이트상에 있거나, 이에 연결된 복수의 저작물이 단일 통보의 적용대상이 되는 경우, 그 사이트에 있거나 이에 연결된 저작물의 대표적 목록이 제공될 수 있다.

5) 제18.10조제30항나호1목라에 따른 정보검색도구에 관한 통보의 경우, 제공되는 정보는 서비스 제공자가 자신에 의하여 또는 자신을 위하여 통제 또는 운영되는 시스템이나 네트워크상에 있는 소개 또는 링크의 위치를 파악하는 데 합리적으로 충분하여야 한다. 다만, 서비스 제공자에 의하여 또는 서비스 제공자를 위하여 통제 또는 운영되는 시스템이나 네트워크상에 있는 단일 온라인 사이트상의 상당수의 소개 또는 링크에 관한 통보의 경우, 서비스 제공자가 그 소개 또는 링크를 찾는 데 충분한 정보가 수반된다면, 그 사이트상의 그러한 소개 또는 링크의 대표적 목록이 제공될 수 있다.

6) 전자적 통지의 일부로 전송되는 서명은 이 요건을 충족한다.

나. 실수 또는 자료의 오인의 결과로서 자신의 자료가 제거되거나 무력화된 가입자[7]에 의한 유효한 서면통보

서비스제공자에 대한 반대통보가 제18.10조제30항나호9목에 규정된 관련 요건에 합치되기 위하여서는, 그 반대통보는 실질적으로 다음을 포함하는 서면통지이어야 하며, 이 반대통보는 전자적으로도 제공될 수 있다.

8) 가입자의 신원, 주소 및 전화번호
9) 제거되었거나 그 접근이 무력화된 자료의 확인
10) 자료가 제거되거나 그 접근이 무력화되기 전에 자료가 있었던 위치
11) 실수 또는 자료의 오인의 결과로서 자신의 자료가 제거되었거나 무력화되었다고 가입자가 선의로 믿는다는 내용으로서, 충분한 신뢰성의 지표(위증의 처벌 또는 이에 상당하는 법적 제재 하의 진술과 같은 것)가 있는 진술
12) 가입자가 자신의 주소지에 관할권을 가진 법원 명령의 적용대상이 됨에 동의한다는 진술, 또는 가입자의 주소가 당사국 영역 밖에 소재하는 경우에는 서비스 제공자가 발견되는 장소로서 침해혐의에 대하여 저작권 침해 소송이 제기될 수 있는 당사국 영역의 어떠한 장소에 대하여 관할권을 가지는 그 밖의 모든 법원의 명령의 적용을 받는 것에 가입자가 동의한다는 진술
13) 가입자가 그러한 모든 소송에서 송달을 접수하겠다는 진술, 그리고
14) 가입자의 서명[8]

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다.

김현종

김 현 종

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7) 이 서한의 목적상, "가입자"는 이 서한의 제가절에 기술된 유효한 통보의 결과로서 서비스 제공자에 의하여 자신의 자료가 제거되거나 무력화되어진 인을 지칭한다.
8) 전자적 통지의 일부로 전송되는 서명은 이 요건을 충족한다.

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Dear Minister Kim:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Article 18.10.30(b)(ix) (Enforcement of Intellectual Property Rights) of the Free Trade Agreement between our two Governments signed this day:
>
> In meeting the obligations of Article 18.10.30(b)(ix), the United States shall apply the pertinent provisions of its law,[1] and any amendments thereto, and Korea shall adopt requirements for: (a) effective written notification to service providers with respect to materials that are claimed to be infringing, and (b) effective written counter-notification by those whose material is removed or disabled and who claim that it was disabled through mistake or misidentification, as set forth in this letter. Effective written notification means notification that substantially complies with the elements listed in section (a) of this letter, and effective written counter-notification means counter-notification that substantially complies with the elements listed in section (b) of this letter.
>
> (a) Effective Written Notification, by a Copyright[2] Owner or Person Authorized to Act on Behalf of an Owner of an Exclusive Right, to a Service Provider's Publicly Designated Representative[3]
>
> In order for a notification to a service provider to comply with the relevant requirements set out in Article 18.10.30(b)(ix), that notification must be a written communication, which may be provided electronically, that includes substantially the following:

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[1] 17 U.S.C. Sections 512(c)(3)(A) and 512(g)(3).

[2] For purposes of this letter, "copyright" includes related rights, and "works" includes the subject matter of related rights.

[3] The Parties understand that a representative is publicly designated to receive notification on behalf of a service provider if the representative's name, physical and electronic address, and telephone number are posted on a publicly accessible portion of the service provider's website, and also in a register accessible to the public through the Internet, or designated in another form or manner appropriate for Korea.

1. The identity, address, telephone number, and electronic mail address of the complaining party (or its authorized agent);

2. Information reasonably sufficient to enable the service provider to identify the copyrighted work(s)[4] claimed to have been infringed;

3. Information reasonably sufficient to permit the service provider to identify and locate the material residing on a system or network controlled or operated by it or for it that is claimed to be infringing, or to be the subject of infringing activity, and that is to be removed, or access to which is to be disabled;[5]

4. A statement that the complaining party has a good faith belief that use of the material in the manner complained of is not authorized by the copyright owner, its agent, or the law;

5. A statement that the information in the notification is accurate;

6. A statement with sufficient indicia of reliability (such as a statement under penalty of perjury or equivalent legal sanctions) that the complaining party is the holder of an exclusive right that is allegedly infringed, or is authorized to act on the owner's behalf; and

7. The signature of the person giving notification.[6]

(b) Effective Written Counter-Notification by a Subscriber[7] Whose Material Was Removed or Disabled as a Result of Mistake or Misidentification of Material

In order for a counter-notification to a service provider to comply with the relevant requirements set out in Article 18.10.30(b)(ix), that counter-notification must be a written

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[4] If multiple copyrighted works at, or linked to from, a single online site on a system or network controlled or operated by or for the service provider are covered by a single notification, a representative list of such works at, or linked to from, that site may be provided.

[5] In the case of notifications regarding an information location tool pursuant to paragraph (b)(i)(D) of Article 18.10.30, the information provided must be reasonably sufficient to permit the service provider to locate the reference or link residing on a system or network controlled or operated by or for it, except that in the case of a notification regarding a substantial number of references or links at a single online site residing on a system or network controlled or operated by or for the service provider, a representative list of such references or links at the site may be provided, if accompanied by information sufficient to permit the service provider to locate the references or links.

[6] A signature transmitted as part of an electronic communication satisfies this requirement.

[7] For purposes of this letter, "subscriber" refers to the person whose material has been removed or disabled by a service provider as a result of an effective notification described in section (a) of this letter.

communication, which may be provided electronically, that includes substantially the following:

8. The identity, address, and telephone number of the subscriber;

9. The identity of the material that has been removed or to which access has been disabled;

10. The location at which the material appeared before it was removed or access to it was disabled;

11. A statement with sufficient indicia of reliability (such as a statement under penalty of perjury or equivalent legal sanctions) that the subscriber has a good faith belief that the material was removed or disabled as a result of mistake or misidentification of the material;

12. A statement that the subscriber agrees to be subject to orders of any court that has jurisdiction over the place where the subscriber's address is located, or, if that address is located outside the Party's territory, any other court with jurisdiction over any place in the Party's territory where the service provider may be found, and in which a copyright infringement suit could be brought with respect to the alleged infringement;

13. A statement that the subscriber will accept service of process in any such suit; and

14. The signature of the subscriber.[8]

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

I have the further honor to confirm that my Government shares this understanding and that your letter and this letter in reply shall constitute an integral part of the Free Trade Agreement.

Sincerely,

Susan C. Schwab

[8] A signature transmitted as part of an electronic communication satisfies this requirement.

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[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapter Eighteen (Intellectual Property Rights) of the Free Trade Agreement between our two Governments signed this day:

The Parties recognize the importance of preventing illegal copying and distribution of copyrighted works on university campuses and providing effective enforcement against book piracy. Therefore, consistent with Korea's May 2004 Master Plan for Intellectual Property Rights, Korea agrees to continue to increase its efforts to improve awareness of copyright infringement activities and book piracy on university campuses and reduce illegal reproduction and distribution of copyrighted works. In furtherance thereof, Korea agrees to take the following actions as soon as possible, but no later than six months after the date this Agreement enters into force:

1) continue to implement policies that work to promote the use of legitimate materials by students, lecturers, bookstores, and photocopy shops on university campuses, and develop and implement further such policies, if necessary. Within this framework, seek cooperation and information from all universities, and consider the need for follow-up action;

2) enhance training activities in the territory of Korea on book-piracy enforcement, thereby raising awareness among enforcement personnel of illegal book printing activities as well as commercial scale operations of illegal reproductions of copyrighted works;

3) enhance enforcement activities with respect to underground book piracy operations; and

4) develop and pursue public education campaigns to raise general awareness in the public sector of illegal book printing activities as well as commercial scale operations of illegal reproductions of copyrighted works.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[SGN/]
Hyun Chong Kim

외 교 통 상 부
통 상 교 섭 본 부 장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하

본인은 금일 서명되는 우리 양국 정부간 자유무역협정의 제18장(지적재산권)에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

양 당사국은 대학 구내에서의 저작물의 불법복제 및 배포의 방지와 서적 불법복제에 대한 효과적인 집행 제공의 중요성을 인정한다. 따라서 대한민국의 2004년 5월 지적재산권에 관한 종합추진계획에 합치되게, 대한민국은 대학 구내에서의 저작권 침해행위와 서적 불법복제에 대한 인식을 개선하고, 저작물의 불법복제 및 배포를 줄이기 위한 노력을 계속적으로 강화하는 것에 동의한다. 이에 더 나아가, 대한민국은 이 협정 발효일로부터 6월 이내에 가능한 한 조속히 다음의 조치를 취하는 것에 동의한다.

1. 대학구내에서 학생, 강사, 서점 및 복사업소가 적법한 자료를 사용하도록 촉진하기 위하여 노력하는 정책을 계속적으로 이행하고, 필요시 그러한 정책을 더욱 발전시켜 이행한다. 이러한 틀 내에서, 모든 대학으로부터 협조와 정보를 구하고 후속 조치의 필요성을 고려한다.

2. 서적 불법복제에 관한 집행에 대하여 대한민국 영역 내의 훈련 활동을 증진하여, 상업적인 규모의 저작물 불법복제 활동 뿐만 아니라 불법적인 서적 인쇄 행위에 대한 집행 요원의 인식을 제고한다.

3. 비밀리에 운영되는 서적 불법복제 활동에 대한 집행 활동을 증진한다. 그리고

4. 상업적인 규모의 저작물 불법복제 활동 뿐만 아니라 불법적인 서적 인쇄 행위에 대한 공공 부문에서의 일반적인 인식을 제고하기 위하여 공공 교육 캠페인을 개발하고 추구한다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다.

김현종

김 현 종

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Dear Minister Kim:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapter Eighteen (Intellectual Property Rights) of the Free Trade Agreement between our two Governments signed this day:
>
> The Parties recognize the importance of preventing illegal copying and distribution of copyrighted works on university campuses and providing effective enforcement against book piracy. Therefore, consistent with Korea's May 2004 Master Plan for Intellectual Property Rights, Korea agrees to continue to increase its efforts to improve awareness of copyright infringement activities and book piracy on university campuses and reduce illegal reproduction and distribution of copyrighted works. In furtherance thereof, Korea agrees to take the following actions as soon as possible, but no later than six months after the date this Agreement enters into force:
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> 1) continue to implement policies that work to promote the use of legitimate materials by students, lecturers, bookstores, and photocopy shops on university campuses, and develop and implement further such policies, if necessary. Within this framework, seek cooperation and information from all universities, and consider the need for follow-up action;
>
> 2) enhance training activities in the territory of Korea on book-piracy enforcement, thereby raising awareness among enforcement personnel of illegal book printing activities as well as commercial scale operations of illegal reproductions of copyrighted works;
>
> 3) enhance enforcement activities with respect to underground book piracy operations; and
>
> 4) develop and pursue public education campaigns to raise general awareness in the public sector of illegal book printing activities as well as commercial scale operations of illegal reproductions of copyrighted works.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

I have the further honor to confirm that my Government shares this understanding and that your letter and this letter in reply shall constitute an integral part of the Free Trade Agreement.

Sincerely,

Susan C. Schwab

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[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapter Eighteen (Intellectual Property Rights) of the Free Trade Agreement between our two Governments signed this day:

The Parties agree on the objective of shutting down Internet sites that permit the unauthorized reproduction, distribution, or transmission of copyright works, of regularly assessing and actively seeking to reduce the impact of new technological means for committing online copyright piracy, and of providing generally for more effective enforcement of intellectual property rights on the Internet. Korea agrees that internet piracy of works and other subject matter protected by copyright [1] (including unauthorized reproduction and distribution of such works and other subject matter on the Internet) is a matter of priority for law enforcement of intellectual property rights. Korea also agrees on the objective of shutting down Internet sites that permit the unauthorized downloading (and other forms of piracy) of copyright works, including so-called webhard services, and providing for more effective enforcement of intellectual property rights on the Internet, including in particular with regard to peer-to-peer (P2P) services. To this end, Korea will strengthen enforcement of intellectual property rights in Korea, and work to prevent, investigate, and prosecute Internet piracy. As part of this effort, Korea will work with the private sector and with the United States and other foreign authorities.

In furtherance thereof, Korea agrees to issue as soon as possible, but no later than six months after the date the Agreement enters into force, a policy directive establishing clear jurisdiction for a division or joint investigation team to engage in effective enforcement against online piracy. This team will investigate and initiate criminal actions to address online piracy, including with respect to U.S. and other foreign works, whether ex officio or at the request of a right holder. The team will take these actions in a manner that is transparent to right holders. In addition to prosecuting direct infringers, Korea agrees to prosecute individuals and companies that profit from developing and maintaining services that effectively induce infringement.

[1] For purposes of this letter, "copyright" also includes related rights.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[*SGN/*]
Hyun Chong Kim

외 교 통 상 부
통상교섭본부장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하

본인은 금일 서명되는 우리 양국 정부간 자유무역협정의 제18장(지적재산권)에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

양 당사국은 저작물의 무단 복제·배포 또는 전송을 허용하는 인터넷 사이트를 폐쇄하는 목적, 온라인 저작권 무단복제를 행하는 새로운 기술적인 수단의 영향에 대하여 주기적으로 평가하고 이를 줄이기 위하여 적극적으로 노력하는 목적, 그리고 인터넷상의 지적재산권 보호에 대하여 보다 효과적인 집행을 일반적으로 규정하는 목적에 동의한다. 대한민국은 저작권[1]으로 보호되는 저작물 및 그 밖의 대상물의 인터넷 불법복제(인터넷상에서 그러한 저작물 및 그 밖의 대상물의 무단 복제 및 배포를 포함한다)가 지적재산권에 대한 법 집행상 우선순위를 가진 사안임에 동의한다. 대한민국은 또한 소위 웹하드 서비스를 포함하여 저작물의 무단 다운로드(및 그 밖의 형태의 무단 복제)를 허용하는 인터넷 사이트를 폐쇄하는 목적, 특히 개인간 파일공유서비스에 대한 것을 포함하여 인터넷상의 지적재산권에 대한 보다 효과적인 집행을 제공하는 목적에 동의한다. 이러한 목적으로, 대한민국은 대한민국에서 지적재산권의 집행을 강화하고 대한민국은 인터넷 불법복제를 방지·조사 및 기소하기 위하여 노력할 것이다. 이러한 노력의 일환으로, 대한민국은 민간부문, 그리고 미합중국 및 그 밖의 외국 당국과 협력할 것이다.

1) 이 서한의 목적상 "저작권"은 저작인접권을 또한 포함한다.

이에 더 나아가 대한민국은 가능한 한 조속히, 그러나 이 협정 발효일로부터 6월 이전에, 부서 또는 합동조사팀이 온라인 불법복제에 대한 효과적인 집행에 종사하도록 명확한 관할권을 설정하는 정책 지침을 발표하는데 동의한다. 이 팀은 직권으로 또는 권리자의 요청이 있는 경우, 미국 및 그 밖의 외국의 저작물에 대한 것을 포함한 온라인 불법복제를 조사하고 이에 대처하기 위한 형사조치를 개시한다. 그 팀은 권리자에게 투명한 방식으로 이러한 조치를 취할 것이다. 직접적인 침해자를 기소함에 더하여, 대한민국은 효과적으로 침해를 유도하는 서비스를 개발 및 유지함으로써 이익을 얻는 개인 및 회사를 기소하는 데에 동의한다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다.

김현종

김 현 종

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Dear Minister Kim:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapter Eighteen (Intellectual Property Rights) of the Free Trade Agreement between our two Governments signed this day:
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> The Parties agree on the objective of shutting down Internet sites that permit the unauthorized reproduction, distribution, or transmission of copyright works, of regularly assessing and actively seeking to reduce the impact of new technological means for committing online copyright piracy, and of providing generally for more effective enforcement of intellectual property rights on the Internet. Korea agrees that internet piracy of works and other subject matter protected by copyright[1] (including unauthorized reproduction and distribution of such works and other subject matter on the Internet) is a matter of priority for law enforcement of intellectual property rights. Korea also agrees on the objective of shutting down Internet sites that permit the unauthorized downloading (and other forms of piracy) of copyright works, including so-called webhard services, and providing for more effective enforcement of intellectual property rights on the Internet, including in particular with regard to peer-to-peer (P2P) services. To this end, Korea will strengthen enforcement of intellectual property rights in Korea, and work to prevent, investigate, and prosecute Internet piracy. As part of this effort, Korea will work with the private sector and with the United States and other foreign authorities.
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I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

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Sincerely,

Susan C. Schwab

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EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Dear Minister Kim:

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Neither the United States nor Korea will invoke Article 22.4 of the Agreement with respect to the other Party's obligations under Article 18.9.5(b) of the Agreement during the first 18 months after the date the Agreement enters into force. Should either Party have concerns with respect to the other Party's compliance with its obligations under Article 18.9.5(b) during the first 18 months after the date the Agreement enters into force, the United States and Korea will, consistent with Article 22.3 of the Agreement and at the request of either Party, consult with a view to reaching a mutually satisfactory resolution of those concerns.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

Sincerely,

Susan C. Schwab

[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

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Sincerely,

[*SGN*]
Hyun Chong Kim

외 교 통 상 부
통상교섭본부장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하,

본인은 다음과 같은 내용의 금일자 귀하의 서한을 접수하였음을 확인하는 영광을 가지는 바입니다.

"본인은 금일 서명되는 우리 양국 정부간 자유무역협정 제18장(지적재산권)에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

미합중국 또는 대한민국 중 어떠한 당사국도 협정 제18.9조제5항나호에 따른 다른 쪽 당사국의 의무에 대하여 협정 발효일 이후 처음 18월 동안 협정 제22.4조를 발동하지 아니할 것이다. 어느 한 쪽 당사국이 협정 발효일 이후 처음 18월 동안 제18.9조제5항나호에 따른 다른 쪽 당사국의 의무의 준수에 대하여 우려를 가지는 경우, 미합중국과 대한민국은 협정 제22.3조에 합치되게 그리고 어느 한 쪽 당사국의 요청에 따라, 그러한 우려의 상호 만족할만한 해결에 도달하기 위하여 협의할 것이다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다."

본인은 더 나아가 우리 정부가 이 양해를 공유한다는 것과 귀하의 서한과 이 회답 서한이 자유무역협정의 불가분의 일부를 구성한다는 것을 확인하는 영광을 가지는 바입니다.

김현종

김 현 종

16

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Dear Minister Kim:

I have the honor to confirm the following understanding reached between the delegations of the United States of America and the Republic of Korea during the course of negotiations regarding Article 19.5.3 (Institutional Arrangements) of Chapter Nineteen (Labor) of the Free Trade Agreement between our two Governments signed this day:

For greater certainty:

Each Party may establish appropriate procedures, consistent with Article 19.5.3, for reviewing communications from persons of a Party on matters related to Chapter Nineteen. Article 19.5.3 does not require a Party to establish new procedures that duplicate existing channels for reviewing such communications. A Party may limit the scope of any new procedures it establishes to comply with Article 19.5.3 to communications on labor matters in the other Party's territory, provided that the Party has other procedures in place for reviewing communications on other matters related to Chapter Nineteen.

The Parties recognize that it is in their mutual interest not to pursue frivolous or meritless communications and for each Party to take into account when reviewing any communication whether: (1) the person submitting the communication or any other person has sought relief regarding the matter under pertinent domestic laws of the other Party; (2) the matter is pending before an international body; and (3) the communication is substantially similar to another recent communication regarding the matter.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

Sincerely,

Susan C. Schwab

[TRANSLATION]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understanding reached between the delegations of the United States of America and the Republic of Korea during the course of negotiations regarding Article 19.5.3 of Chapter Nineteen (Labor) of the Free Trade Agreement between our two Governments signed this day:
>
> For greater certainty:
>
> Each Party may establish appropriate procedures, consistent with Article 19.5.3, for reviewing communications from persons of a Party on matters related to Chapter Nineteen. Article 19.5.3 does not require a Party to establish new procedures that duplicate existing channels for reviewing such communications. A Party may limit the scope of any new procedures it establishes to comply with Article 19.5.3 to communications on labor matters in the other Party's territory, provided that the Party has other procedures in place for reviewing communications on other matters related to Chapter Nineteen.
>
> The Parties recognize that it is in their mutual interest not to pursue frivolous or meritless communications and for each Party to take into account when reviewing any communication whether: (1) the person submitting the communication or any other person has sought relief regarding the matter under pertinent domestic laws of the other Party; (2) the matter is pending before an international body; and (3) the communication is substantially similar to another recent communication regarding the matter.
>
> I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

I have the further honor to confirm that my Government shares this understanding and that your letter and this letter in reply shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[SGN]
Hyun Chong Kim

외 교 통 상 부
통 상 교 섭 본 부 장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

본인은 다음과 같은 내용의 금일자 귀하의 서한을 접수하였음을 확인하는 영광을 가지는 바입니다.

"본인은 금일 서명되는 우리 양국 정부간 자유무역협정의 제19.5조제3항에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

보다 명확히 하기 위하여,

각 당사국은 제19장에 관련된 사안에 대하여 어느 한 쪽 당사국의 인으로부터의 의견을 검토하기 위하여 제19.5조제3항과 합치되게 적절한 절차를 수립할 수 있다. 제19.5조제3항은 당사국에게 그러한 의견을 검토하기 위한 기존의 채널과 중복되는 새로운 절차를 수립할 것을 요구하지 아니한다. 당사국은 제19.5조제3항을 준수하기 위하여 자국이 수립하는 새로운 절차의 범위를 다른 쪽 당사국의 영역에서의 노동 사안에 관한 의견으로 한정할 수 있다. 다만, 그 당사국은 제19장과 관련된 그 밖의 사안에 관한 의견을 검토하는 다른 절차를 마련하여야 한다.

양 당사국은 사소하거나 가치가 없는 의견을 추구하지 아니하는 것과 각 당사국이 의견을 검토할 때 (1) 의견을 제출하는 인 또는 그 밖의 인이 다른 쪽 당사국의 관련 국내법에 따라 그 사안에 관한 구제를 구하였는지, (2) 그 사안이 국제기구에 계류 중인지, 그리고 (3) 그 의견이 그 사안에 관한 최근의 다른 의견과 실질적으로 유사한지 여부를 고려하는 것이 상호 이익이 됨을 인정한다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다."

본인은 더 나아가 우리 정부가 이 양해를 공유한다는 것과 귀하의 서한과 이 회답 서한이 자유무역협정의 불가분의 일부를 구성한다는 것을 확인하는 영광을 가지는 바입니다.

김현종

김 현 종

17

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Dear Minister Kim:

I have the honor to confirm the following understanding reached between the delegations of the United States of America and the Republic of Korea during the course of negotiations regarding Article 20.7.2(b) (Opportunities for Public Participation) of the Free Trade Agreement between our two Governments signed this day:

For greater certainty:

> With respect to providing for the receipt of submissions from persons of either Party, Article 20.7.2(b) shall not be construed to require a Party to establish procedures that duplicate existing channels for the receipt of submissions from persons of a Party.
>
> With respect to providing for the receipt of submissions from persons of the other Party, a Party may establish appropriate criteria, consistent with Article 20.7.2(b), for accepting such submissions. These criteria may include that such a submission shall be transmitted to it by the other Party and that the other Party shall transmit such a submission only if it has reason to believe that the submission is submitted by a person of the other Party and the submission concerns matters related to the implementation of specific provisions of Chapter Twenty (Environment). If a Party receives a submission that has been transmitted to it by the other Party, it shall provide its response directly to the person of the other Party.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

Sincerely,

Susan C. Schwab

[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understanding reached between the delegations of the United States of America and the Republic of Korea during the course of negotiations regarding Article 20.7.2(b) (Opportunities for Public Participation) of the Free Trade Agreement between our two Governments signed this day:
>
> For greater certainty:
>
> With respect to providing for the receipt of submissions from persons of either Party, Article 20.7.2(b) shall not be construed to require a Party to establish procedures that duplicate existing channels for the receipt of submissions from persons of a Party.
>
> With respect to providing for the receipt of submissions from persons of the other Party, a Party may establish appropriate criteria, consistent with Article 20.7.2(b), for accepting such submissions. These criteria may include that such a submission shall be transmitted to it by the other Party and that the other Party shall transmit such a submission only if it has reason to believe that the submission is submitted by a person of the other Party and the submission concerns matters related to the implementation of specific provisions of Chapter Twenty (Environment). If a Party receives a submission that has been transmitted to it by the other Party, it shall provide its response directly to the person of the other Party.
>
> I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

I have the further honor to confirm that my Government shares this understanding and that your letter and this letter in reply shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[*SGN/*]
Hyun Chong Kim

외 교 통 상 부
통상교섭본부장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하,

본인은 다음과 같은 내용의 금일자 귀하의 서한을 접수하였음을 확인하는 영광을 가지는 바입니다.

"본인은 금일 서명되는 우리 양국 정부간 자유무역협정 제20.7조제2항나호(대중 참여 기회)에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

보다 명확히 하기 위하여,

어느 한 쪽 당사국의 인으로부터 입장의 접수를 규정하는 것에 대하여, 제20.7조제2항나호는 당사국이 당사국의 인으로부터 입장을 접수하기 위한 기존의 경로와 중복되는 절차를 수립할 것을 요구하는 것으로 해석되지 아니한다.

다른 쪽 당사국의 인으로부터 입장의 접수를 규정하는 것에 대하여, 당사국은 이러한 입장을 접수하기 위하여 제20.7조제2항나호에 합치되게 적절한 기준을 수립할 수 있다. 이러한 기준은 그러한 입장이 다른 쪽 당사국에 의하여 전달된다는 것과, 그러한 입장이 다른 쪽 당사국의 인에 의하여 제출되고 제20장(환경)의 특정 조항의 이행에 관련된 사안에 관한 것이라고 믿을 만한 이유가 있는 경우에만 다른 쪽 당사국이 그러한 입장을 전달한다는 것을 포함할 수 있다. 당사국은 다른 쪽 당사국에 의하여 전달된 그러한 입장을 접수한 경우, 자국의 응답을 다른 쪽 당사국의 인에게 직접 제공한다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다."

본인은 더 나아가 우리 정부가 이 양해를 공유한다는 것과 귀하의 서한과 이 회답 서한이 자유무역협정의 불가분의 일부를 구성한다는 것을 확인하는 영광을 가지는 바입니다.

김현종

김 현 종

18

[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapter Twenty (Environment) of the Free Trade Agreement between our two Governments signed this day:

> Before initiating dispute settlement under the Agreement for a matter arising under Article 20.3.1(a), a Party should consider whether it maintains environmental laws that are substantially equivalent in scope to those that would be the subject of the dispute.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

Sincerely,

[*SGN/*]
Hyun Chong Kim

외 교 통 상 부
통 상 교 섭 본 부 장

2006년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하,

본인은 금일 서명되는 우리 양국 정부간 자유무역협정의 제20장(환경)에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

제20.3조제1항가호에서 발생하는 사안에 대하여 협정상의 분쟁해결을 개시하기 전에, 당사국은 분쟁의 대상이 될 환경법과 그 범위에 있어 실질적으로 동등한 환경법을 자국이 유지하고 있는지 여부를 고려하여야 할 것이다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 자유무역협정의 불가분의 일부를 구성함을 제안하는 영광을 가지는 바입니다.

김현종
김 현 종

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Dear Minister Kim:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding Chapter Twenty (Environment) of the Free Trade Agreement between our two Governments signed this day:
>
> Before initiating dispute settlement under the Agreement for a matter arising under Article 20.3.1(a), a Party should consider whether it maintains environmental laws that are substantially equivalent in scope to those that would be the subject of the dispute.
>
> I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an integral part of the Free Trade Agreement.

I have the further honor to confirm that my Government shares this understanding and that your letter and this letter in reply shall constitute an integral part of the Free Trade Agreement.

Sincerely,

Susan C. Schwab

19

[*TRANSLATION*]

June 30, 2007

The Honorable Susan C. Schwab
United States Trade Representative
Washington, D.C.

Dear Ambassador Schwab:

I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding the implementation of Article 21.1 (Publication) of the Free Trade Agreement between our two Governments signed this day:

> Korea will amend relevant laws or regulations to provide for a public comment period of no less than 40 days and will revise Article 14.1 of the Regulation on Administration of Legislative Affairs to remove the requirement to conduct interagency consultations before the publication of proposed regulations for public comment.

I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an agreement between our two Governments.

Sincerely,

[*SGN/*]
Hyun Chong Kim

외 교 통 상 부
통상교섭본부장

2007년 6월 30일

슈와브 대사
미합중국 무역대표
워싱턴 디씨

슈와브 대사 귀하,

본인은 금일 서명되는 우리 양국 정부간 자유무역협정의 제21.1조(공표)의 이행에 관한 협상과정에서 대한민국 대표단과 미합중국 대표단간에 도달한 다음의 양해를 확인하는 영광을 가지는 바입니다.

대한민국은 40일 이상의 공중의견제출 기간을 규정하기 위하여 관련 법 또는 규정을 개정할 것이며, 공중의견제출을 위하여 제안된 규정을 공표하기 전에 기관간 협의를 수행하여야 한다는 요건을 삭제하기 위하여 법제업무운영규정 제14조제1항을 개정할 것이다.

본인은 이 서한과 귀 정부가 이 양해를 공유한다는 것을 확인하는 귀하의 회답 서한이 우리 양국 정부간 합의를 구성함을 제안하는 영광을 가지는 바입니다.

김현종
김 현 종

EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

June 30, 2007

The Honorable Hyun Chong Kim
Minister for Trade
Seoul, Republic of Korea

Dear Minister Kim:

I have the honor to acknowledge receipt of your letter of this date, which reads as follows:

> I have the honor to confirm the following understanding reached between the delegations of the Republic of Korea and the United States of America during the course of negotiations regarding the implementation of Article 21.1 (Publication) of the Free Trade Agreement between our two Governments signed this day:
>
> > Korea will amend relevant laws or regulations to provide for a public comment period of no less than 40 days and will revise Article 14.1 of the *Regulation on Administration of Legislative Affairs* to remove the requirement to conduct interagency consultations before the publication of proposed regulations for public comment.
>
> I have the honor to propose that this letter and your letter in reply confirming that your Government shares this understanding shall constitute an agreement between our two Governments.

I have the further honor to confirm that my Government shares this understanding and that your letter and this letter in reply shall constitute an agreement between our two Governments.

Sincerely,

Susan C. Schwab