

HS	Description	Bound rate at		Implementation	Present		Concession first		ODCs
		date of accession	Final Bound rate		concession established	INR	GATT Schedule	Earlier INRs	
39046100	--Polytetrafluoroethylene	12	10	2002		JP,US			0
39046900	--Other	12.2	6.5	2004		JP,US			0
39049000	-Other	12	10	2002		US			0
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinylpolymers in primary forms:								
	-Polyvinyl acetate:								
39051200	--In aqueous dispersion	12	10	2002		US			0
39051900	--Other	12	10	2002		JP,US			0
	-Vinyl acetate copolymers:								
39052100	--In aqueous dispersion	12	10	2002		US			0
39052900	--Other	12	10	2002		JP,US			0
39053000	-Polyvinyl alcohol, wether or not containing unhydrolysed acetate groups	14				JP,US			0
	-Other:								
39059100	--Copolymers	12	10	2002		JP,US			0
39059900	--Other	12	10	2002		JP,US			0
3906	Acrylic polymers in primary forms:								
39061000	-Polymethyl methacrylate	12.2	6.5	2004		JP,US			0
39069000	-Other	12.2	6.5	2004		AU,CH,US			0
3907	Polyacetals, other polyethers and epoxide resins, in primary forms ;polycarbonates, alkys resins, polyallyl esters and other polyesters, in primary forms:								
	-Polyacetals:								
39071010	---Polyoxymethylene(POM)	13.9	6.5	2008		JP,US			0
39071090	---Other	13.9	6.5	2008		JP,US			0
39072000	-Other polyethers	13.9	6.5	2008		CH,JP,US			0
39073000	-Epoxide resins	13.9	6.5	2008		CH,JP,US			0
39074000	-Polycarbonates	12.2	6.5	2004		AU,JP,US			0
39075000	-Alkyd resins	10				KR,US			0
	-Polyethylene terephthalate:								
	---In the form of slices or chips:								
39076011	---- High viscosity	13.9	6.5	2008		JP,KR,US			0
39076019	---- Other	13.9	6.5	2008		JP,KR,US			0
39076090	---Other	12.2	6.5	2004		KR,US			0
	-Other polyesters:								
39079100	--Unsaturated	13.9	6.5	2008		KR,US			0

HS	Description	Bound rate at		Final	Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	date of accession					GATT Schedule	Earlier INRs	
39079900 3908	--Other Polyamides in primary forms: -Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	12.2	6.5	6.5	2004		AU, CH, JP, US			0
39081010	--In the form of slices or chips	13.9	6.5	6.5	2008		JP, US			0
39081090	---Other	12.2	6.5	6.5	2004		JP, US			0
39089000	-Other	12	10	10	2002		CH, JP, US			0
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:									
39091000	-Urea resins; thiourea resins	12.2	6.5	6.5	2004		JP, US			0
39092000	-Melamine resins	12.2	6.5	6.5	2004		JP, US			0
39093000	-Other amino-resins	12.2	6.5	6.5	2004		CH, US			0
39094000	-Phenolic resins	12.2	6.5	6.5	2004		JP, US			0
39095000	-Polyurethanes	13.9	6.5	6.5	2008		CH, JP, US			0
3910	Silicones in primary forms:									
39100000	Silicones in primary forms	12.2	6.5	6.5	2004		AU, CH, JP, US			0
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:									
39111000	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	12.2	6.5	6.5	2004		JP, US			0
39119000 3912	-Other Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:	12.2	6.5	6.5	2004		CH, JP, US			0
39121100	-Cellulose acetates:									
39121200	--Non-plasticised	10.3	6.5	6.5	2003		CA, JP, US			0
39122000	--Plasticised	10.3	6.5	6.5	2003		JP, US			0
39123100	-Cellulose nitrates (including collodions)	10.3	6.5	6.5	2003		JP, US			0
39123900	-Cellulose ethers:									
39129000	--Carboxymethylcellulose and its salts	10.3	6.5	6.5	2003		JP, US			0
39129900	--Other	10.3	6.5	6.5	2003		JP, US			0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	date of accession					GATT Schedule	Earlier INRs	
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:									
39131000	-Alginic acid, its salts and esters	10					JP,US			0
39139000	-Other	10.3	6.5	2003			JP,US			0
3914	Ion-exchangers based on polymers of headings Nos.39.01 to 39.13, in primary forms:									
39140000	Ion-exchangers based on polymers of headings Nos.39.01 to 39.13, in primary forms	10.3	6.5	2003			US			0
3915	Waste, parings and scrap, of plastics:									
39151000	-Of polymers of ethylene	13.9	6.5	2008			US			0
39152000	-Of polymers of styrene	13.9	6.5	2008			JP,US			0
39153000	-Of polymers of vinyl chloride	13.9	6.5	2008			JP,US			0
39159000	-Of other plastics	13.9	6.5	2008			AU,JP,US			0
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:									
39161000	-Of polymers of ethylene	12	10	2002			US			0
39162000	-Of polymers of vinyl chloride	12	10	2002			US			0
39169010	-Of other plastics:	10					JP,US			0
39169090	--- Of polyamides	12	10	2002			JP,US			0
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:									
39171000	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	12	10	2002			JP,US			0
39172100	-Tubes, pipes and hoses, rigid:									
39172200	-- Of polymers of ethylene	12	10	2002			JP,US			0
39172300	-- Of polymers of propylene	12	10	2002			JP,US			0
39172300	-- Of polymers of vinyl chloride	12	10	2002			AU,JP,US			0
39172900	-- Of other plastics	12	10	2002			JP,US			0
	-Other tubes, pipes and hoses:									

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs	
39173100	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	12	10	2002		JP,US			0
39173200	--Other, not reinforced or otherwise combined with other materials, with fittings	12	6.5	2004		AU,JP,US			0
39173300	--Other, not reinforced or otherwise combined with other materials, with fittings	12	6.5	2004		JP,US			0
39173900	--Other	13.9	6.5	2008		JP,US			0
39174000	-fittings	12	10	2002		AU,JP,US			0
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:								
	-Of polymers of vinyl chloride:								
39181010	---Wall or ceiling coverings	12	10	2002		JP,US			0
39181090	---Other	12	10	2002		JP,KR,US			0
	-Of other plastics:								
39189010	---Wall or ceiling coverings	12	10	2002		JP,US			0
39189090	---Other	12	10	2002		KR,US			0
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:								
	-In rolls of a width not exceeding 20 cm:								
39191010	---Basic on acrylic resin	12.2	6.5	2004		JP,US			0
	---Other:								
39191091	---- Encapsulant reflective film	12.2	6.5	2004		JP,US			0
39191099	---- Other	12.2	6.5	2004		JP,US			0
	-Other:								
39199010	--- Encapsulant reflective film	12.2	6.5	2004		AU,US			0
39199090	--- Other	12.2	6.5	2004		AU,US			0
3920	Other plates, sheets,, film, foil and strip, of plastics, non-cellular and mot reinforced, laminated, supported or similarly combined wht other materials:								
39201000	-Of polymers of ethylene	12.2	6.5	2004		AU,JP,US			0
39202000	-Of polymers of propylene	12.2	6.5	2004		AU,JP,US			0
39203000	-Of polymers of styrene	12.2	6.5	2004		JP,US			0
	-Of polymers of vinyl chloride:								

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	date of accession					GATT Schedule	Earlier INRs	
39204100	--Rigid	12.5		9	2003		US			0
39204200	--Flexible	13.9		6.5	2008		JP,US			0
	-Of acrylic polymers:									
39205100	--Of polymethyl methacrylate	12.2		6.5	2004		JP,US			0
39205900	--Other	12.2		6.5	2004		JP,KR,US			0
	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:									
39206100	--Of polycarbonates	12.2		6.5	2004		US			0
39206200	--Of polyethylene terephthalate	12.2		6.5	2004		JP,US			0
39206300	--Of unsaturated polyesters	12		10	2002		JP,US			0
39206900	--of other polyesters	12		10	2002		JP,US			0
	-Of cellulose or its chemical derivatives:									
39207100	--Of regenerated cellulose	12.2		6.5	2004		US			0
39207200	--Of vulcanized fibre	12		10	2002		JP,US			0
39207300	--Of cellulose acetate	12.2		6.5	2004		US			0
39207900	--Of other cellulose derivatives	12		10	2002		US			0
	-Of other plastics:									
39209100	--Of polyvinyl butyral	12.2		6.5	2004		JP,US			0
39209200	--Of polyamides	12		10	2002		JP,US			0
39209300	--Of amino-resins	12.2		6.5	2004		KR,US			0
39209400	--Of phenolic resins	12		10	2002		US			0
	-Of other plastics:									
39209910	---Of polytetrafluoroethylene	12.2		6.5	2004		CH,JP,US			0
39209990	---Of other plastics	12.2		6.5	2004		CH,JP,US			0
3921	Other plates, sheets, film, foil and strip, of plastics:									
	-Cellular:									
39211100	--Of polymers of styrene	12		10	2002		US			0
	-Of polymers of vinyl chloride:									
39211210	---Combined with textile fabrics	16.3		9	2005		JP,US			0
39211290	---Other	12.2		6.5	2004		US			0
	-Of polyurethanes:									
39211310	---Combined with textile fabrics	16.3		9	2005		JP,US			0
39211390	---Other	12.2		6.5	2004		US			0
39211400	--Of regenerated cellulose	12		10	2002		US			0
	-Of other plastics:									
39211910	---Combined with textile fabrics	16.3		9	2005		JP,US			0
39211990	---Other	12.2		6.5	2004		AU,JP,US			0
	-Other:									

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		date of accession	Final Bound rate				GATT Schedule	Earlier INRs	
39219010	---Ion exchange membrane	6.5				JP,US			0
39219020	--- Plates,sheets of polyethylene with glass fibers	7.2	6.5	2003		AU,JP,US			0
39219030	--- Plates, sheets, coils of polyisobutylene with man-made felt	10.3	6.5	2003		AU,JP,US			0
39219090	---Other	10.3	6.5	2003		AU,JP,US			0
3922	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:								
39221000	-Baths, shower-baths and wash-basins	16	10	2004		US			0
39222000	-Lavatory seats and covers	16	10	2004		US			0
39229000	-Other	16	10	2004		US			0
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:								
39231000	-Boxes, cases, crates and similar articles	16	10	2004		IS,JP,US			0
39232100	-Sacks and bags (including cones):								
39232900	--Of polymers of ethylene	16	10	2004		AU,JP,US			0
39232900	--Of other plastics	16	10	2004		JP,US			0
39233000	-Carboys, bottles, flasks and similar articles	16.1	6.5	2006		JP,US			0
39234000	-Spools, cops, bobbins and similar supports	12	10	2002		JP,US			0
39235000	-Stoppers, lids, caps and other closures	16	10	2004		JP,US			0
39239000	-Other	16	10	2004		AU,JP,US			0
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics:								
39241000	-Tableware and kitchenware	16	10	2004		AU,US			0
39249000	-Other	16	10	2004		AU,JP,US			0
3925	Builders' ware of plastics, not elsewhere specified or included:								
39251000	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	16	10	2004		US			0
39252000	-Doors, windows and their frames and thresholds for doors	16	10	2004		JP,US			0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs	
39253000	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	16	10	2004		US			0
39259000	-Other	16	10	2004		US			0
3926	Other articles of plastics and articles of other materials of headings Nos.39.01 to 39.14:								
39261000	-Office or school supplies	16	10	2004		JP,US			0
39262000	-Articles of apparel and clothing accessories (including gloves)	16	10	2004		AU,JP,US			0
39263000	-Fittings for furniture, coachwork or the like	16	10	2004		JP,US			0
39264000	-Statuettes and other ornamental articles	16	10	2004		JP,US			0
39269010	-Other: ---Of a kind for used in machines or instruments	10				AU,JP,US			0
39269090	---Other	16	10	2004		AU,IS,JP,US			0
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:								
40011000	-Natural rubber latex, whether or not pre-vulcanized	20				CO,MY,TH,US			0
40012100	-Natural rubber in other forms:								
40012100	--Smoked sheets	20				TH,US			0
40012200	--Technically specified natural rubber (TSNR)	20				MY,TH,US			0
40012900	--Other	20				MY,TH,US			0
40013000	-Balata, gutta-percha, guayule, chicle and similar natural gums	21.7	20	2002		US			0
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any products of heading No.40.01 with any product of this heading, in primary forms or in plates, sheets or strip:								
	-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):								
	--Latex								

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		date of accession						GATT Schedule	Earlier INRs	
40021110	--- Carboxylated styrene-butadiene rubber	7.5					CH,JP,US			0
40021190	--- Other --Other: ---In primary forms: ---- SBR, not worked ---- SBR, oil-filled ---- SBR,thermo-plasticated ----SBR,oil-filled and thermo-plasticated ---- Other --Other	7.5					CH,JP,US			0
40021911	---In primary forms: ---- SBR, not worked	7.5					CH,US			0
40021912	---- SBR, oil-filled	7.5					CH,US			0
40021913	---- SBR,thermo-plasticated	7.5					CH,US			0
40021914	----SBR,oil-filled and thermo-plasticated	7.5					CH,US			0
40021919	---- Other	7.5					CH,US			0
40021990	--Other	9		7.5	2002		CH,JP,US			0
40022010	-Butadiene rubber (BR): ---In primary forms	7.5					CH,JP,KR,US			0
40022090	---Other	9		7.5	2002		CH,JP,US			0
	-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) --Isobutene-isoprene (butyl) rubber (IIR): ---In primary forms ---Other --Other: ---In primary forms ---Other	6 9 7.5 9		7.5	2002		CA,CH,JP,US CH,JP,US			0 0
40023110	---In primary forms	6								
40023190	---Other	9		7.5	2002					
40023910	---In primary forms	7.5					CH,JP,US			0
40023990	---Other	9		7.5	2002		CH,JP,US			0
	-Chloroprene (chlorobutadiene) rubber (CR): --Latex --Other: ---In primary forms ---Other	7.5 7.5 9					CH,JP,US CH,JP,US CH,JP,US			0 0 0
40024100	---Latex	7.5					CH,JP,US			0
40024910	---In primary forms	7.5					CH,JP,US			0
40024990	---Other	9		7.5	2002		CH,JP,US			0
40025100	-Acrylonitrile-butadiene rubber (NBR): --Latex --Other: ---In primary forms ---Other	7.5 7.5 9					CH,JP,US CH,JP,US CH,JP,US			0 0 0
40025910	---In primary forms	7.5					CH,JP,US			0
40025990	---Other	9		7.5	2002		CH,JP,US			0
40026010	-Isoprene rubber (IR): ---In primary forms	4.5		3	2002		CH,JP,US			0
40026090	---Other	8.5		5	2003		CH,JP,US			0

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		date of	accession	Bound rate			incorporated in a	Earlier	
						concession	GATT Schedule	INRs	
	-Ethylene-propylene-non-conjugated diene rubber (EPDM):								
40027010	---In primary forms	7.5							0
40027090	---Other	9		7.5	2002		CH,JP,US		0
40028000	-Mixtures of any product of heading No. 40.01 with any product of this heading	9		7.5	2002		CH,JP,KR,US CH,US		0
	-Other:								
40029100	--Latex	7.5					CH,JP,US		0
	--Other:								
	---Other synthetic rubber:								
40029911	----In primary forms	7.5					CH,JP,US		0
40029919	----Other	9		7.5	2002		CH,JP,US		0
40029990	---Other	4					CH,JP,US		0
4003	Reclaimed rubber in primary forms or in plates, sheets or strip:								
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	11.5		8	2003		US		0
4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom:								
40040000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	8					US		0
4005	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip:								
40051000	-Compounded with carbon black or silica	8					JP,US		0
40052000	-Solutions; dispersions other than those of subheading No.4005.10	8					US		0
	-Other:								
40059100	--Plates, sheets and strip	8					JP,US		0
40059900	--Other	8					MY,US		0
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings),of unvulcanised rubber:								
40061000	-"Camel-back"strips for retreating rubber tyres	8					JP,US		0
	-Other:								
40069010	---Other forms of unvulcanized rubber	8					JP,US		0

HS	Description	Bound rate at		Implementation	Present		Concession first		ODCs
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40069020	---Articles of unvulcanized rubber	15				US			0
4007	Vulcanized rubber thread and cord:								
40070000	Vulcanized rubber thread and cord	15				MY,US			0
4008	Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber:								
	-Of cellular rubber:								
40081100	--Plates, sheets and strip	8				JP,US			0
40081900	--Other	8				JP,US			0
	-Of non-cellular rubber:								
40082100	--Plates, sheets and strip	8				JP,US			0
40082900	--Other	8				JP,US			0
4009	Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):								
40091000	-Not reinforced or otherwise combined with other materials, without fittings	10.5				JP,MY,US			0
40092000	-Reinforced or otherwise combined only with metal, without fittings	10.5				JP,US			0
40093000	-Reinforced or otherwise combined only with textile materials, without fittings	10.5				JP,US			0
40094000	-Reinforced or otherwise combined with other materials, without fittings	10.5				JP,US			0
40095000	-With fittings	10				JP,US			0
4010	Conveyor or transmission belts or belting, of vulcanized rubber:								
	-Conveyor belts or belting:								
40101100	--Reinforced only with metal	10				JP,US			0
40101200	--Reinforced only with textile materials	10				JP,US			0
40101300	--Reinforced only with plastics	10				JP,US			0
40101900	--Other	10				JP,US			0
	-Transmission belts or belting:								
40102100	--Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60cm but not exceeding 180cm	8				JP,US			0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs	
40102200	--Endless transmission belts of trapezoidal cross-section(V-belts), whether or not grooved, of a circumference exceeding 180cm but not exceeding 240cm	8				JP,US			0
40102300	--Endless synchronous belts, of a circumference exceeding 60cm but not exceeding 150cm	10				JP,US			0
40102400	--Endless synchronous belts, of a circumference exceeding 150cm but not exceeding 198cm	10				JP,US			0
40102900	--Other	8				JP,US			0
4011	New pneumatic tyres, of rubber:								
40111000	-Of a kind used on motor cars (including station wagons and racing cars)	21.7	10	2005		AU,JP,KR,US			0
40112000	-Of a kind used on buses or lorries	21.7	10	2005		JP,US			0
40113000	-Of a kind used on aircraft	1				US			0
40114000	-Of a kind used on motorcycles	18.5	15	2003		JP,US			0
40115000	-Of a kind used on bicycles	20				JP,US			0
	-Other:								
40119100	--Having a "herring-bone" or similar tread	19	17.5	2002		JP,US			0
40119900	--Other	25				JP,LK,US			0
4012	Retreated or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyreflaps, of rubber:								
	-Retreated tyres:								
40121010	---Of a kind used on motor cars, buses or lorries	25	20	2004		JP,US			0
40121090	---Other	26	20	2004		JP,US			0
	-Used pneumatic tyres:								
40122010	---Of a kind used on motor cars, buses or lorries	30	25	2004		JP,US			0
40122090	---Other	30	25	2004		JP,US			0
	-Other:								
40129010	---Of a kind used on aircraft	3				US			0
40129020	---Of a kind used on motor cars, buses or lorries	22				JP,US			0
40129090	---Other	22				JP,US			0
4013	Inner tubes, of rubber:								

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
		date of accession	Final Bound rate					
40131000	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	18.5	15	2003		JP,KR,US		0
40132000	-Of a kind used on bicycles	15				JP,US		0
	-Other:							
40139010	---Of a kind used on aircraft	3				US		0
40139090	---Other	15				US		0
4014	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber:							
40141000	-Sheath contraceptives	0				US		0
40149000	-Other	17.5				JP,SG,US		0
4015	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber:							
	-Gloves:							
40151100	--Surgical	8				JP,US		0
40151900	--Other	18				JP,US		0
	-Other:							
40159010	---For medical purpose	8				JP,US		0
40159090	---Other	15				US		0
4016	Other articles of vulcanised rubber other than hard rubber:							
	-Of cellular rubber:							
40161010	---Of a kind used in machines or instruments	8				JP,US		0
40161090	---Other	15				JP,US		0
	-Other:							
40169100	--Floor coverings and mats	18				AU,JP,US		0
40169200	--Erasers	18				JP,US		0
	--Gaskets, washers and other seals:							
40169310	---of a kind used in machines or instruments	8				AU,CR,JP,US		0
	---Other							
40169390	---Other	15				JP,US		0
40169400	--Boat or dock fenders, whether or not inflatable	18				JP,US		0
	--Other inflatable articles							
40169500	--Other:	18				JP,US		0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs	
40169910	---Of a kind used in machines or instruments	8				AU, JP, US			0
40169990	---Other	14	10	2003		JP, US			0
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:								
40170010	---Hard rubber in all forms, including waste and scrap	11.5	8	2003		JP, US			0
40170020	---Articles of hard rubber	15				JP, US			0
4104	Leather of bovine or equine animals, without hair on, other than leather of heading No.41.08 or 41.09:								
41041000	-Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6m2)	8				KR, US, UY			0
	-Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:								
41042100	--Bovine leather, vegetable pre-tanned	8.4				KR, US, UY			0
41042210	--Bovine leather, otherwise pre-tanned:	6				AU, US, UY			0
	---Chrome-tanned bovine leather (wet blue skin leather)								
41042290	---Other	7				KR, US, UY			0
41042900	--Other	5				AU, KR, US, UY			0
	-Other bovine leather and equine leather, parchment:								
41043100	--Full grains and full grain splits	5				AU, CR, KR, US, UY			0
	--Other:								
41043910	---For machinery belting	5				KR, US, UY			0
41043990	---Other	7				AU, KR, US, UY			0
4105	Sheep or lamb skin leather, without wool on, other than leather of heading No.41.08 or 41.09:								
	-Tanned or retanned but not further prepared, whether or not split:								
41051100	--Vegetable pre-tanned	14				KR, US			0
	--Otherwise pre-tanned:								
41051210	--- Wet blue	14				NZ, US			0
41051290	--- Other	14				NZ, US			0
41051900	--Other	10				KR, US			0

HS	Description	Bound rate at		Implementation	Present		Concession first		ODCs
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs	
41052000	-Parchment-dressed or prepared after tanning	10	8	2002		IN,KR,US			0
4106	Goat or kid skin leather, without hair on, other than leather of heading No.41.08 or 41.09:								
	-Tanned or retanned but not further prepared, whether or not split:								
41061100	--Vegetable pre-tanned	14				NZ,US			0
41061200	--Otherwise pre-tanned	14				NZ,US			0
41061900	--Other	14				IN,US			0
41062000	-Parchment-dressed or prepared after tanning	14				IN,US			0
4107	Leather of other animals, without hair on, other than leather of heading No.41.08 or 41.09:								
	-Of swine:								
41071010	---Chrome-tanned swine leather(wet blue skin leather)	14				KR,US			0
41071090	---Other	14				KR,US			0
	-Of reptiles:								
41072100	--Vegetable pre-tanned	14				US			0
41072900	--Other	14				US			0
41079000	-Of Other animals	14				AU,KR,US			0
4108	Chamois (including combination chamois) leather:								
41080000	Chamois (including combination chamois) leather	14				KR,US			0
4109	Patent leather and patent laminated leather; metallised leather:								
41090000	Patent leather and patent laminated leather; metallised leather	10				CR,KR,US			0
4110	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:								
41100000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	14				US			0
4111	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls:								

HS	Description	Bound rate at		Implementation	Present		Concession first		ODCs
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs	
41110000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	14				KR,US			0
4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material:								
42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	21.7	20	2002		US			0
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, toilet bags, rucksacks, handbags, shoppi								
	-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:								
	--With outer surface of leather, of composition leather or of patent leather:								
42021110	---Trunks and suit-cases	21	15	2004		CO,US			0
42021190	---Other	19	10	2004		CO,US			0
	--With outer surface of plastics or of textile materials:								
42021210	---Trunks and suit-cases	20				LK,US			0
42021290	---Other	20				LK,US			0
42021900	---Other	21.7	20	2002		US			0
	-Handbags, whether or not with shoulder strap, including those without handle:								
42022100	--With outer surface of leather, of composition leather or of patent leather	19	10	2004		CO,US			0
42022200	--With outer surface of plastic sheeting or of textile materials	20	10	2005		US			0
42022900	--Other	21.7	20	2002		US			0
	-Articles of a kind normally carried in the pocket or in the handbag:								

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
		date of accession	19							
42023100	--With outer surface of leather, of composition leather or of patent leather (See Note 3)	19	10	2004	BO,DO,HN,JP,NI,PA,US					0
42023200	--with outer surface of plastic sheeting or of textile materials	20			JP,US					0
42023900	--Other	21.7	20	2002	EC,JP,US					0
	-Other:									
42029100	--With outer surface of leather, of composition leather or of patent leather (See Note 3)	19	10	2004	BO,CO,DO,HN,NI,PA,US					0
42029200	--With outer surface of plastic sheeting or of textile materials	20	10	2005	JP,US					0
42029900	--Other	21.7	20	2002	JP,US					0
4203	Articles of apparel and clothing accessories, of leather or of composition leather:									
42031000	-Articles of apparel (See Note 3)	19	10	2004	BO,DO,EC,HN,LK,NI,PA,US					0
	-Gloves, mittens and mitts:									
42032100	--Specially designed for use in sports	21.7	20	2002	US					0
	--Other:									
42032910	---Working gloves	21.7	20	2002	US					0
42032990	---Other	21.7	20	2002	US					0
42033000	-Belts and bandoliers	19	10	2004	US					0
42034000	-Other clothing accessories	21.7	20	2002	EC,JP,US					0
4204	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses:									
42040000	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	11.5	8	2003	US					0
4205	Other articles of leather or of composition leather:									
42050000	Other articles of leather or of composition leather	19.8	12	2004	CO,US					0
4206	Articles of gut(other than silk-worm gut), of goldbeater's skin, of bladders or of tendons:									
42061000	-Catgut	21.7	20	2002	US					0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession		Concession first incorporated in a		ODCs
		date of accession	21.7	20	2002	established	INR	GATT Schedule	Earlier INRs	
42069000 4302	-Other Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No.43.03:									
	-Whole skins, with or without head, tail or paws, not assembled:									
43021100	--Of mink	24		12	2005		CA,US			0
43021200	--Of rabbit or hare	20					US			0
43021300	--Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	20					CA,US			0
	--Other:									
43021910	---Of grey squirrel, ermine, other marten, fox, other marmot and lynx	17.2		10	2004		AU,CA,US			0
43021990	---Other	17.2		10	2004		AU,CA,US			0
43022000	-Heads, tails, paws and other pieces or cuttings, not assembled	20					AU,US			0
	-Whole skins and pieces or cuttings thereof, assembled:									
43023010	---Of grey squirrel, ermine, other marten, fox, other marmot and lynx	20					US			0
43023090	---Other	20					US			0
4303	Articles of apparel, clothing accessories and other articles of furskin:									
	-Articles of apparel and clothing accessories:									
43031010	---Articles of apparel	23					US			0
43031020	---Clothing accessories	18					US			0
43039000	-Other	18					US			0
4304	Artificial fur and articles thereof:									
43040010	---Artificial fur	18					US			0
43040020	---Articles of artificial fur	18					US			0
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:									

HS	Description	Bound rate at		Implementation	Present concession established	Concession first		ODCs
		date of accession	Final Bound rate			incorporated in a GATT Schedule	Earlier INRs	
44011000	--Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	7			LV,US			0
	-Wood in chips or particles:							
44012100	--Coniferous	1			LV,US			0
44012200	--Non-Coniferous	1			LV,US			0
44013000	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	1			LV,US			0
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated:							
44020000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	10.5			MY,US			0
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:							
44031000	-Treated with paint, stains, creosote or other preservatives	1			NZ,US,UY			0
44032000	-Other, coniferous	1			NZ,US,UY			0
	-Other, of tropical wood specified in Subheading Note 1 to this Chapter:							
44034100	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	1			US,UY			0
	--Other:							
44034910	---Teak	1			US,UY			0
44034990	---Other	1			US,UY			0
	-Other:							
44039100	--Of oak(Quercus spp.)	1			US,UY			0
44039200	--Of beech(Fagus spp.)	1			US,UY			0
	--Other:							
44039910	---Of nan mu(Phoebe)	1			US,UY			0
44039920	---Of camphor wood	1			US,UY			0
44039930	---Of rosewood	1			US,UY			0
44039940	---Of Kiri (Paulownia)	1			US,UY			0
44039990	---Other	1			US,UY			0

HS	Description	Bound rate at		date of accession	Final Bound rate	Implementation	Present concession		Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
							established	INR			
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles chipwood and the li										
44041000	-Coniferous	8						US			0
44042000	-Non-coniferous	8						US			0
4405	Wood wool; wood flour:										
44050000	Wood wool; wood flour	8						US			0
4406	Railway or tramway sleepers (cross-ties) of wood:										
44061000	-Not impregnated	2						US			0
44069000	-Other	2						US			0
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:										
44071000	-Coniferous	1						CA,EC,GT,US,UY			0
	-Of tropical woods specified in Subheading Note 1 to this Chapter:										
44072400	--Virola, Mahogany (Swietenia spp.), Imbuia and Balsa.	3						EC,US,UY			0
44072500	--Dark Red Meranti, Light Red Meranti and Meranti Bakau:	3						MY,US			0
44072600	--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:	3						MY,US			0
	--Other:										
44072910	---Teak	5						US,UY			0
44072990	---Other	3						GT,MY,US,UY			0
	-Other:										
44079100	--Of oak (Quercus spp.)	1						US,UY			0
44079200	--Of beech (Fagus spp.)	1						US,UY			0
	--Other:										
44079910	---Of camphor-wood, nan mu or rosewood	5		1	2003			US,UY			0
44079920	---Of paulownia	2						JP,US,UY			0
44079990	---Other	2						CA,EC,MY,US,UY			0

HS	Description	Bound rate at		Final	Implementation	Present	Concession first	Earlier	ODCs
		date of	accession						
							GATT Schedule		
4408	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.?								
	-Coniferous:								
44081010	---Veneer sheets	6		4	2002		GT,MY,US		0
44081020	---Sheets for plywood	4					GT,MY,US		0
44081090	---Other	4					GT,US		0
	-Of tropical woods specified in Subheading Note 1 to this Chapter:								
	--Dark Red Meranti, Light Red Meranti and Meranti Bakau:								
44083110	---Veneer sheets	4					US		0
44083120	---Sheets for plywood	4					US		0
44083190	---Other	4					US		0
	--Other:								
44083910	---Veneer sheets	4					GT,US		0
44083920	---Sheets for plywood	4					GT,US		0
44083990	---Other	4					GT,US		0
	-Other:								
44089010	---Veneer sheets	4.7		3	2002		US		0
44089020	---Sheets for plywood	3					GT,MY,US		0
44089090	---Other	4.7		3	2002		GT,MY,US		0
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongues, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed								
	-Coniferous	11.3		7.5	2003		US		0
44092000	-Non-coniferous	10.6		4	2004		BO,DO,EC,HN,MY,NL,PA,SG,US		0
4410	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:								

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs	
	-Of wood:								
44101100	--Waferboard, including oriented strand board	12.4	4	2004		AU,CL,NZ,US			0
44101900	--Other	12.4	4	2004		AU,CL,NZ,US			0
44109000	-Of other ligneous materials	13.8	7.5	2004		AU,EC,US			0
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:								
	-Fibreboard of a density exceeding 0.8g/cm3:								
44111100	--Not mechanically worked or surface covered	10.5	4	2004		AU,KR,US			0
44111900	--Other	13.8	7.5	2004		EC,US			0
	-Fibreboard of a density exceeding 0.5g/cm3 but not exceeding 0.8g/cm3:								
44112100	--Not mechanically worked or surface covered	12.4	4	2004		AU,CL,NZ,SG,US			0
44112900	--Other	12.4	4	2004		AU,CL,NZ,US			0
	-Fibreboard of a density exceeding 0.35g/cm3 but not exceeding 0.5g/cm3:								
44113100	--Not mechanically worked or surface covered	9	7.5	2002		US			0
44113900	--Other	9	7.5	2002		US			0
	-Other:								
44119100	--Not mechanically worked or surface covered	9	7.5	2002		US			0
44119900	--Other	8	4	2003		US			0
4412	Plywood, veneered panels and similar laminated wood:								
	-Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:								
44121300	--With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	12				EC,MY,US			0
44121400	--Other, with at least one outer ply of non-coniferous wood	10.6	4	2004		US			0
44121900	--Other	10.6	4	2004		MY,US			0
	-Other, with at least one outer ply of non-coniferous wood:								

HS	Description	Bound rate at		Final	Implementation	Present	Concession first	
		date of	accession	Bound rate			incorporated in a	Earlier
						concession	GATT Schedule	INRs
						established		ODCs
44122200	--With at least one ply of tropical cod specified in Subheading Note 1 to this chapter	11.7		10	2002		JP,US	0
44122300	--Other, containing at least one layer of particle board	11.7		10	2002		JP,US	0
44122900	--Other	11.7		10	2002		MY,US	0
	-Other:							
44129200	--With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	11.5		8	2003		AU,EC,JP,MY,US	0
44129300	--Other, containing at least one layer of particle board	11.7		10	2002		AU,EC,JP,US	0
44129900	--Other	10.6		4	2004		US	0
44130000	Densified wood, in blocks, plates, strips or profile shapes:							
	Densified wood, in blocks, plates, strips or profile shapes	6					EC,SG,US	0
4414	Wooden frames for paintings, photographs, mirrors or similar objects:							
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	20					AU,US	0
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:							
44151000	-Cases, boxes, crates, drums and similar packings; cable-drums	13.8		7.5	2004		US	0
44152000	-Pallets, box pallets and other load boards; pallet collars	13.8		7.5	2004		US	0
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:							
44160000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	17					US	0
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:							
44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	17					US	0

HS	Description	Bound rate at		Implementation	Present		Concession first		ODCs
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs	
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:								
44181000	-Windows, French-windows and their frames	12.4	4	2004			BO,DO,HN,NI,PA,US		0
44182000	-Doors and their frames and thresholds	12.4	4	2004			BO,DO,HN,NI,PA,US		0
44183000	-Parquet panels	12.4	4	2004			EC,US		0
44184000	-Shuttering for concrete constructional work	13.6	4	2004			US		0
44185000	-Shingles and shakes	13.8	7.5	2004			JP,US		0
44189000	-Other	12.4	4	2004			MY,US		0
4419	Tableware and kitchenware, of wood:								
44190010	---One-time chopsticks, of wood	14	0	2005			CA,JP,US		0
44190090	---Other	14	0	2005			CA,JP,US		0
4420	Wood marquetry and inlaid wood; caskets and cases for jewelry or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:								
	-Statuettes and other ornaments, of wood:								
44201010	---Wood or bamboo carvings	14	0	2005			EC,US		0
44201020	---Wooden fans	14	0	2005			CR,EC,JP,US		0
44201090	---Other	14	0	2005			EC,US		0
	-Other:								
44209010	---Wood marquetry and inlaid wood	7.2	0	2004			EC,US		0
44209090	---Other	14	0	2005			EC,JP,US		0
4421	Other articles of wood:								
44211000	-Clothes hangers	14	0	2005			US		0
	-Other:								
44219010	---Spools, cops, bobbins, sewing thread reels and the like	6	0	2004			JP,US		0
44219090	---Other	14	0	2005			US		0
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:								
45011000	-Natural cork, raw or simply prepared	6					CH,US		0
45019000	-Other	2	0	2002			US		0

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Earlier	
		date of accession	Final Bound rate				INRs	ODCs
4502	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers):							
45020000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	8			JP, US			0
4503	Articles of natural cork:							
45031000	-Corks and stoppers	8.4			US			0
45039000	-Other	10.5			JP, US			0
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:							
45041000	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	8.4			US			0
45049000	- Other	6.6	0	2004	US			0
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished article							
46011000	-Plaits and similar products of plaiting materials, whether or not assembled into strips	10			JP, US			0
46012010	-Mats, matting and screens of vegetable materials:							
	---Of rattans	10			US			0
	---Of grass or straw:							
46012021	----Of rushes	10			JP, US			0
46012029	----Other	10			JP, US			0
	---Of reeds:							
46012031	----Screens of reeds	10			US			0
46012039	----Other	10			US			0
46012090	---Other	10			US			0
	-Other:							
	--Of vegetable materials:							

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs	
46019110	---Of rattans	10				EC,US			0
46019190	---Other	10				EC,JP,US			0
46019900	--Other	10				JP,US			0
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No.46.01; articles of loofah:								
	-Of vegetable materials:								
46021010	---Of rattans	10				EC,US			0
46021020	---Of grass or straw	10				EC,US			0
46021030	---Of bamboo	10				EC,US			0
46021040	---Of maize-shuck	10				EC,JP,US			0
46021050	---Of osier	10				EC,US			0
46021090	--Other	10				EC,JP,US			0
46029000	-Other	10				US			0
4701	Mechanical wood pulp:								
47010000	Mechanical wood pulp	0				CA,NZ,US			0
4702	Chemical wood pulp, dissolving grades:								
47020000	Chemical wood pulp, dissolving grades	0				CA,NZ,US			0
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades:								
	-Unbleached:								
47031100	--Coniferous	0				CL,US			0
47031900	--Non-coniferous	0				US			0
	-Semi-bleached or bleached:								
47032100	--Coniferous	0				CA,CL,US			0
47032900	--Non-Coniferous	0				BR,CA,US			0
4704	Chemical wood pulp, sulphite, other than dissolving grades:								
	-Unbleached:								
47041100	--Coniferous	0				CA,US			0
47041900	--Non-coniferous	0				US			0
	-Semi-bleached or bleached:								
47042100	--Coniferous	0				CA,US			0
47042900	--Non-coniferous	0				CA,US			0
4705	Semi-chemical wood pulp:								
47050000	Semi-chemical wood pulp	0				US			0

HS	Description	Bound rate at		Implementation	Present		Concession first		ODCs
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs	
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:								
47061000	-Cotton linters pulp	0				US			0
47062000	-Pulps of fibres derived from recovered(waste and scrap)paper or paperboard	0				US			0
	-Other:								
47069100	--Mechanical	0				NZ,US			0
47069200	--Chemical	0				US			0
47069300	--Semi-chemical	0				CA,US			0
4707	Recovered(waste and scrap) paper or paperboard:								
47071000	-Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	0				US			0
47072000	-Of Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	1				CA,US			0
47073000	-Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	1				NZ,US			0
47079000	-Other, including unsorted waste and scrap	1				US			0
4801	Newsprint, in rolls or sheets:								
48010000	Newsprint, in rolls or sheets	12	5	2006		CA,JP,US			0
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No.48.01 or 48.03; hand-made paper and paperboard:								
48021000	-Hand-made paper and paperboard	9	7.5	2002		JP,US			0
48022000	-paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	9	7.5	2002		JP,US			0
48023000	-Carbonizing base paper	9	7.5	2002		JP,US			0
48024000	-Wallpaper base	9	7.5	2002		US			0

HS	Description	Bound rate at		Implementation	Present		Concession first		ODCs
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs	
	-Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:								
48025100	--Weighing less than 40 g/m2	9	7.5	2002		JP,US			0
48025200	--Weighing 40 g/m2 or more but not more than 150 g/m2	8.5	5	2003		JP,US			0
48025300	--Weighing more than 150 g/m2	8.5	5	2003		JP,KR,US			0
48026000	-Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process	8.5	5	2003		CA,JP,US			0
4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-deco								
48030000	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, 'surface-dec	11.3	7.5	2003		JP,US			0
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No.4802 or 4803:								
	-Kraftliner:								
48041100	--Unbleached	11	5	2004		CA,JP,US			0
48041900	--Other	11	5	2004		JP,US			0
48042100	-Sack Kraft paper:								
	--Unbleached	11	5	2004		US			0
48042900	--Other	11	5	2004		JP,US			0
48043100	-Other kraft paper and paperboard weighing 150 g/m2 or less:								
	--Unbleached	9.8	2	2004		US			0
48043900	--Other	9.8	2	2004		AU,JP,US			0

HS	Description	Bound rate at		Final accession	Bound rate	Implementation	Present concession		Concession first incorporated in a		ODCs
		date of					established	INR	GATT Schedule	INRs	
	-Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225g/m2:										
48044100	--Unbleached	9.8	2	2004	US						0
48044200	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	11	5	2004	JP,US						0
48044900	--Other	9.8	2	2004	JP,US						0
48045100	-Other kraft paper and paperboard weighing 225 g/m2 or more:										
48045100	--Unbleached	9.8	2	2004	JP,US						0
48045200	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	11	5	2004	JP,US						0
48045900	--Other	9.8	2	2004	US						0
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter:										
48051000	-Semi-chemical fluting paper (corrugating medium)	9	7.5	2002	AU,US						0
48052100	-Multi-ply paper and paperboard:										
48052100	--Each layer bleached	11.3	7.5	2003	JP,US						0
48052200	--With only one outer layer bleached	11.3	7.5	2003	KR,US						0
48052300	--Having three or more layers, of which only the two outer layers are bleached	11.3	7.5	2003	KR,US						0
48052900	--Other	11.3	7.5	2003	JP,US						0
48053000	-Sulphite wrapping paper	11.3	7.5	2003	JP,US						0
48054000	-Filter paper and paperboard	9	7.5	2002	KR,US						0
48055000	-Felt paper and paperboard	9	7.5	2002	JP,US						0
48056000	-Other paper and paperboard, weighing 150 g/m2 or less	11.3	7.5	2003	JP,US						0
48057000	-Other paper and paperboard, weighing more than 150 g/m2 but less than 225g/m2.	11.3	7.5	2003	US						0
48058000	-Other paper and paperboard, weighing 225 g/m2 or more	11.3	7.5	2003	KR,US						0

HS	Description	Bound rate at		Implementation	Present		Concession first		ODCs
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs	
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:								
48061000	-Vegetable parchment	7.5				JP, US			0
48062000	-Greaseproof papers	7.5				JP, US			0
48063000	-Tracing papers	7.5				US			0
48064000	-Glassine and other glazed transparent or translucent papers	7.5				JP, US			0
4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:								
48071000	-Paper and paperboard, laminated internally with bitumen, tar or asphalt	7.5				KG, KR, US			0
48079000	-Other:	7.5				JP, KG, KR, US			0
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03:								
48081000	-Corrugated paper and paperboard, whether or not perforated	9	7.5	2002		AU, US			0
48082000	-Sack kraft paper, creped or crinkled, whether or not embossed or perforated	9	7.5	2002		US			0
48083000	-Other kraft paper, creped or crinkled, whether or not embossed or perforated	9	7.5	2002		US			0
48089000	-Other	9	7.5	2002		JP, US			0
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets:								
48091000	-Carbon or similar copying papers	11.3	7.5	2003		JP, US			0
48092000	-Self-copy paper	11.3	7.5	2003		JP, US			0
48099000	-Other	11.3	7.5	2003		JP, US			0

HS	Description	Bound rate at		Implementation	Present		Concession first		ODCs
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs	
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets:								
	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:								
48101100	--Weighting not more than 150 g/m2	11	5	2004		JP,KR,US			0
48101200	--Weighting more than 150 g/m2	11	5	2004		JP,US			0
	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:								
48102100	--Light-weight coated paper	11	5	2004		CA,JP,US			0
48102900	--Other	11	5	2004		JP,KR,US			0
	-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:								
48103100	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m2 or less	11	5	2004		JP,US			0
	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2	11	5	2004		KR,US			0
48103200	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2	11	5	2004					0
48103900	--Other	11	5	2004		JP,KR,US			0
	-Other paper and paperboard:								
48109100	--Multi-ply	11	5	2004		CA,US			0
48109900	--Other	11.3	7.5	2003		JP,KR,US			0