

**ANNEX 2-A**  
**TARIFF SCHEDULE OF KOREA**

**SECTION A**

| <b>HS code<br/>(HS2012)</b> | <b>DESCRIPTION</b>                             | <b>base rate</b> | <b>Staging Category</b> |
|-----------------------------|------------------------------------------------|------------------|-------------------------|
| 0102292000                  | For meat                                       | 40               | B-1                     |
| 0102392000                  | For meat                                       | 40               | B-1                     |
| 0102909020                  | For meat                                       | 40               | B-1                     |
| 0106202000                  | Fresh-water tortoises                          | 8                | Y-5                     |
| 0201100000                  | Carcasses and half-carcasses                   | 40               | B-1                     |
| 0201201000                  | Short ribs                                     | 40               | B-1                     |
| 0201209000                  | Other                                          | 40               | B-1                     |
| 0201300000                  | Boneless                                       | 40               | B-1                     |
| 0202100000                  | Carcasses and half-carcasses                   | 40               | B-1                     |
| 0202201000                  | Short ribs                                     | 40               | E                       |
| 0202209000                  | Other                                          | 40               | E                       |
| 0202300000                  | Boneless                                       | 40               | E                       |
| 0203110000                  | Carcasses and half-carcasses                   | 22.5             | B-1                     |
| 0203120000                  | Hams, shoulders and cuts thereof, with bone in | 22.5             | B-1                     |
| 0203191000                  | Streaky pork                                   | 22.5             | E                       |
| 0203199000                  | Other                                          | 22.5             | E                       |
| 0203210000                  | Carcasses and half-carcasses                   | 25               | B-1                     |
| 0203220000                  | Hams, shoulders and cuts thereof, with bone in | 25               | B-1                     |
| 0203291000                  | Streaky pork                                   | 25               | Y-10                    |
| 0203299000                  | Other                                          | 25               | Y-10                    |
| 0206100000                  | Of bovine animals, fresh or chilled            | 18               | Y-3                     |
| 0206210000                  | Tongues                                        | 18               | Y-3                     |
| 0206220000                  | Livers                                         | 18               | Y-3                     |
| 0206291000                  | Tails                                          | 18               | B-1                     |
| 0206292000                  | Feet                                           | 18               | B-1                     |
| 0206299000                  | Other                                          | 18               | B-1                     |
| 0206300000                  | Of swine, fresh or chilled                     | 18               | B-1                     |
| 0206410000                  | Livers                                         | 18               | B-1                     |
| 0206491000                  | Feet                                           | 18               | B-1                     |
| 0206499000                  | Other                                          | 18               | B-1                     |
| 0206800000                  | Other, fresh or chilled                        | 18               | B-1                     |
| 0206900000                  | Other, frozen                                  | 18               | B-1                     |
| 0207111000                  | Weighing not more than 550 g                   | 18               | B-1                     |
| 0207119000                  | Other                                          | 18               | B-1                     |
| 0207121000                  | Weighing not more than 550 g                   | 20               | B-1                     |
| 0207129000                  | Other                                          | 20               | B-1                     |
| 0207131010                  | Leg                                            | 18               | E                       |
| 0207131020                  | Breast                                         | 18               | E                       |
| 0207131030                  | Wing                                           | 18               | E                       |
| 0207131090                  | Other                                          | 18               | E                       |
| 0207132010                  | Liver                                          | 22.5             | B-1                     |
| 0207132090                  | Other                                          | 27               | E                       |
| 0207141010                  | Leg                                            | 20               | E                       |
| 0207141020                  | Breast                                         | 20               | E                       |
| 0207141030                  | Wing                                           | 20               | E                       |

| HS code<br>(HS2012) | DESCRIPTION                                    | base rate                                             | Staging Category |
|---------------------|------------------------------------------------|-------------------------------------------------------|------------------|
| 0207141090          | Other                                          | 20                                                    | E                |
| 0207142010          | Liver                                          | 20                                                    | Y-3              |
| 0207142090          | Other                                          | 20                                                    | Y-3              |
| 0207410000          | Not cut in pieces, fresh or chilled            | 18                                                    | B-1              |
| 0207420000          | Not cut in pieces, frozen                      | 18                                                    | B-1              |
| 0207441000          | Cuts                                           | 18                                                    | B-1              |
| 0207451000          | Cuts                                           | 18                                                    | E                |
| 0207510000          | Not cut in pieces, fresh or chilled            | 18                                                    | B-1              |
| 0207520000          | Not cut in pieces, frozen                      | 18                                                    | B-1              |
| 0207541000          | Cuts                                           | 18                                                    | B-1              |
| 0207551000          | Cuts                                           | 18                                                    | E                |
| 0207601000          | <i>Not cut in pieces, fresh or chilled</i>     | 18                                                    | B-1              |
| 0207602000          | Not cut in pieces, frozen                      | 18                                                    | B-1              |
| 0207603100          | Cuts                                           | 18                                                    | B-1              |
| 0207604100          | Cuts                                           | 18                                                    | E                |
| 0210110000          | Hams, shoulders and cuts thereof, with bone in | 25                                                    | B-1              |
| 0210120000          | Bellies (streaky) and cuts thereof             | 30                                                    | B-1              |
| 0210190000          | Other                                          | 25                                                    | B-1              |
| 0210201000          | Dried or smoked                                | 20                                                    | Y-3              |
| 0210991020          | Of swine                                       | 20                                                    | Y-3              |
| 0301119000          | Other                                          |                                                       |                  |
|                     | - Tropical fish                                | 10                                                    | B-1              |
|                     | - Other                                        | 10                                                    | S-1              |
| 0301190000          | Other                                          |                                                       |                  |
|                     | - Tropical fish                                | 10                                                    | B-1              |
|                     | - Other                                        | 10                                                    | S-1              |
| 0301921000          | Glass eel (for aquaculture)                    | 0                                                     | Y-1              |
| 0301929000          | Other                                          |                                                       |                  |
|                     | - Glass eel                                    | 10                                                    | S-1              |
|                     | - Other                                        | 27% or<br>1,879won/kg,<br>whichever is the<br>greater | B-1              |
| 0301941000          | Atlantic bluefin tunas(Thunnus thynnus)        | 10                                                    | E                |
| 0301942000          | Pacific bluefin tunas(Thunnus orientalis)      | 10                                                    | E                |
| 0301950000          | Southern bluefin tunas (Thunnus maccoyii)      | 10                                                    | E                |
| 0301992000          | Yellow tail                                    | 10                                                    | Y-5              |
| 0301994010          | Fry (for aquaculture)                          | 0                                                     | <b>Y-1</b>       |
| 0301994090          | Other                                          | 28% or<br>2,052won/kg,<br>whichever is the<br>greater | E                |
| 0301995000          | Conger eel                                     | 10                                                    | Y-5              |
| 0301996000          | Sharp toothed eel                              | 10                                                    | Y-3              |
| 0301997000          | Hagfish                                        | 10                                                    | Y-5              |
| 0301998000          | Flat fish                                      | 10                                                    | E                |
| 0301999010          | True bass                                      | 10                                                    | E                |
| 0301999020          | Puffers                                        | 10                                                    | E                |
| 0301999030          | Tilapia                                        | 10                                                    | E                |
| 0301999040          | Rock fish (including pacific ocean perch)      | 10                                                    | E                |
| 0301999051          | Fry (for aquaculture)                          | 0                                                     | <b>Y-1</b>       |
| 0301999059          | Other                                          | 28                                                    | E                |
| 0301999060          | Mullets                                        | 10                                                    | E                |
| 0301999091          | Rock Trout (Hexagrammos spp., Agrammus spp.)   | 10                                                    | E                |

| HS code<br>(HS2012) | DESCRIPTION                                                                                                                           | base rate | Staging Category |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 0301999095          | Croakers                                                                                                                              | 28        | E                |
| 0301999099          | Other                                                                                                                                 | 10        | E                |
| 0302210000          | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)                                            | 20        | B-1              |
| 0302220000          | Plaice (Pleuronectes platessa)                                                                                                        | 20        | Y-3              |
| 0302240000          | Turbots(Psetta maxima)                                                                                                                | 20        | Y-3              |
| 0302290000          | Other                                                                                                                                 | 20        | Y-3              |
| 0302310000          | Albacore or longfinned tunas (Thunnus alalunga)                                                                                       | 20        | Y-3              |
| 0302320000          | Yellowfin tunas (Thunnus albacares)                                                                                                   | 20        | Y-3              |
| 0302340000          | Bigeye tunas (Thunnus obesus)                                                                                                         | 20        | B-1              |
| 0302352000          | Pacific bluefin tunas(Thunnus orientalis)                                                                                             | 20        | Y-3              |
| 0302390000          | Other                                                                                                                                 | 20        | Y-3              |
| 0302420000          | Anchovies(Engraulis spp.)                                                                                                             | 20        | E                |
| 0302460000          | Cobia(Rachycentron canadum)                                                                                                           | 20        | E                |
| 0302470000          | Swordfish(Xiphias gladius)                                                                                                            | 20        | E                |
| 0302510000          | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)                                                                                    | 20        | S-1              |
| 0302540000          | Hake(Merluccius spp., Urophycis spp.)                                                                                                 | 20        | E                |
| 0302560000          | Blue whittings(Micromesistius poutassou, Micromesistius australis)                                                                    | 20        | E                |
| 0302590000          | Other                                                                                                                                 |           |                  |
|                     | - Other                                                                                                                               | 20        | E                |
| 0302710000          | Tilapias(Oreochromis spp.)                                                                                                            | 20        | E                |
| 0302720000          | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)                                                                   | 20        | E                |
| 0302730000          | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 20        | E                |
| 0302790000          | Other                                                                                                                                 | 20        | E                |
| 0302820000          | Rays and skates(Rajidae)                                                                                                              | 20        | E                |
| 0302830000          | Toothfish(Dissostichus spp.)                                                                                                          | 20        | E                |
| 0302840000          | Seabass(Dicentrarchus spp.)                                                                                                           | 20        | E                |
| 0302850000          | Seabream(Sparidae)                                                                                                                    | 20        | E                |
| 0302891000          | Yellow tail                                                                                                                           | 20        | Y-3              |
| 0302892000          | Hair tail                                                                                                                             | 20        | E                |
| 0302896000          | Seabream(other than Sparidae)                                                                                                         | 20        | E                |
| 0302899010          | Japanese spanish mackerel(Scomberomorus niphonius)                                                                                    | 20        | E                |
| 0302899020          | Puffers                                                                                                                               | 20        | E                |
| 0302899030          | Pomfret                                                                                                                               | 20        | E                |
| 0302899040          | Angler (Monkfish)                                                                                                                     | 20        | E                |
| 0302899090          | Other                                                                                                                                 | 20        | E                |
| 0303230000          | Tilapias(Oreochromis spp.)                                                                                                            | 10        | Y-10             |
| 0303240000          | Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)                                                                   | 10        | E                |
| 0303250000          | Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10        | E                |
| 0303290000          | Other                                                                                                                                 | 10        | Y-10             |
| 0303310000          | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus                                                        | 10        | Y-3              |

| HS code<br>(HS2012) | DESCRIPTION                                                                                                                                                                                                                                                                                                          | base rate | Staging Category |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
|                     | stenolepis)                                                                                                                                                                                                                                                                                                          |           |                  |
| 0303320000          | Plaice (Pleuronectes platessa)                                                                                                                                                                                                                                                                                       | 10        | Y-3              |
| 0303340000          | Turbots(Psetta maxima)                                                                                                                                                                                                                                                                                               | 10        | Y-3              |
| 0303390000          | Other                                                                                                                                                                                                                                                                                                                | 10        | S-1              |
| 0303420000          | Yellowfin tunas (Thunnus albacares)                                                                                                                                                                                                                                                                                  | 10        | S-1              |
| 0303430000          | Skipjack or stripe-bellied bonito                                                                                                                                                                                                                                                                                    | 10        | S-1              |
| 0303440000          | Bigeye tunas (Thunnus obesus)                                                                                                                                                                                                                                                                                        | 10        | S-1              |
| 0303452000          | Pacific bluefin tunas(Thunnus orientalis)                                                                                                                                                                                                                                                                            | 10        | S-1              |
| 0303490000          | Other                                                                                                                                                                                                                                                                                                                | 10        | S-1              |
| 0303510000          | Herrings (Clupea harengus, Clupea pallasii)                                                                                                                                                                                                                                                                          | 10        | S-1              |
| 0303530000          | Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus)                                                                                                                                                                                                     | 10        | Y-3              |
| 0303540000          | Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus)                                                                                                                                                                                                                                                 | 10        | B-1              |
| 0303550000          | Jack and horse mackerel(Trachurus spp.)                                                                                                                                                                                                                                                                              | 10        | Y-10             |
| 0303560000          | Cobia(Rachycentron canadum)                                                                                                                                                                                                                                                                                          | 10        | E                |
| 0303570000          | Swordfish(Xiphias gladius)                                                                                                                                                                                                                                                                                           | 10        | E                |
| 0303630000          | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)                                                                                                                                                                                                                                                                   | 10        | S-1              |
| 0303670000          | Alaska Pollack(Theragra chalcogramma)                                                                                                                                                                                                                                                                                | 25        | E                |
| 0303680000          | Blue whittings(Micromesistius poutassou, Micromesistius australis)                                                                                                                                                                                                                                                   | 10        | E                |
| 0303699000          | Other                                                                                                                                                                                                                                                                                                                | 25        | E                |
| 0303810000          | Dogfish and other sharks                                                                                                                                                                                                                                                                                             | 10        | S-1              |
| 0303821000          | Rays                                                                                                                                                                                                                                                                                                                 | 10        | Y-5              |
| 0303822000          | Skates                                                                                                                                                                                                                                                                                                               | 10        | E                |
| 0303892000          | Hair tail                                                                                                                                                                                                                                                                                                            | 10        | E                |
| 0303893010          | Red horsehead fish(Branchiostegus Japonicus)                                                                                                                                                                                                                                                                         | 10        | S-1              |
| 0303893090          | Other                                                                                                                                                                                                                                                                                                                | 10        | Y-10             |
| 0303895000          | Yellow corvina                                                                                                                                                                                                                                                                                                       | 10        | E                |
| 0303896000          | Saury(including horn fish)                                                                                                                                                                                                                                                                                           | 28        | E                |
| 0303897000          | Japanese spanish mackerel(Scomberomorus niphonius)                                                                                                                                                                                                                                                                   | 10        | E                |
| 0303898000          | Puffers                                                                                                                                                                                                                                                                                                              | 10        | Y-5              |
| 0303899050          | Rock fish(including pacific ocean perch)                                                                                                                                                                                                                                                                             | 10        | Y-5              |
| 0303899060          | Angler(Monkfish)                                                                                                                                                                                                                                                                                                     | 10        | E                |
| 0303899070          | Hagfish(Pacific, Atlantic)                                                                                                                                                                                                                                                                                           | 10        | Y-5              |
| 0303899091          | Croakers                                                                                                                                                                                                                                                                                                             | 43        | E                |
| 0303899099          | Other                                                                                                                                                                                                                                                                                                                | 10        | E                |
| 0305202000          | Roes, dried                                                                                                                                                                                                                                                                                                          | 20        | Y-3              |
| 0305592000          | Anchovy                                                                                                                                                                                                                                                                                                              | 20        | B-1              |
| 0305631000          | Salt fermented anchovy                                                                                                                                                                                                                                                                                               | 20        | Y-5              |
| 0305640000          | Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.) | 20        | Y-3              |
| 0305696000          | Yellow corvina                                                                                                                                                                                                                                                                                                       | 20        | Y-5              |
| 0305699000          | Other                                                                                                                                                                                                                                                                                                                | 20        | Y-5              |
| 0305713000          | Salted or in brine                                                                                                                                                                                                                                                                                                   | 20        | Y-3              |
| 0305729000          | Other                                                                                                                                                                                                                                                                                                                |           |                  |

| HS code<br>(HS2012) | DESCRIPTION                                            | base rate | Staging Category                                  |
|---------------------|--------------------------------------------------------|-----------|---------------------------------------------------|
|                     | 4. Of anchovies (Engraulis spp.)                       |           |                                                   |
|                     | B. Dried whether or not salted but not smoked          | 20        | B-1                                               |
|                     | C. Salted(but not dried or smoked) or in brine         |           |                                                   |
|                     | - Salt fermented anchovy                               | 20        | S-1                                               |
|                     | 5. Of anchovies, other than Engraulis spp.             |           |                                                   |
|                     | B. Dried whether or not salted but not smoked          | 20        | B-1                                               |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | S-1                                               |
|                     | 6. Of Alaska pollack                                   |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | S-1                                               |
|                     | 7. Of yellow corvina                                   |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | S-1                                               |
|                     | 8. Of puffers                                          |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | S-1                                               |
|                     | 9. Of sharp toothed eel                                |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | S-1                                               |
|                     | 10. Of sand lance                                      |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | S-1                                               |
|                     | 11. Of blenny or gunnel, including juvenile white bait |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | S-1                                               |
|                     | 18. Other                                              |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | S-1                                               |
| 0305790000          | Other                                                  |           |                                                   |
|                     | 5. Of anchovies (Engraulis spp.)                       |           |                                                   |
|                     | B. Dried whether or not salted but not smoked          | 20        | Y-10                                              |
|                     | C. Salted(but not dried or smoked) or in brine         |           |                                                   |
|                     | - Salt fermented anchovy                               | 20        | Y-10                                              |
|                     | 6. Of anchovies, other than Engraulis spp.             |           |                                                   |
|                     | B. Dried whether or not salted but not smoked          | 20        | Y-10                                              |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | Y-10                                              |
|                     | 7. Of Alaska pollack                                   |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | Y-10                                              |
|                     | 8. Of yellow corvina                                   |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | Y-10                                              |
|                     | 9. Of puffers                                          |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | Y-10                                              |
|                     | 10. Of sharp toothed eel                               |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | Y-10                                              |
|                     | 11. Of sand lance                                      |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | Y-10                                              |
|                     | 12. Of blenny or gunnel, including juvenile white bait |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | Y-10                                              |
|                     | 19. Other                                              |           |                                                   |
|                     | C. Salted(but not dried or smoked) or in brine         | 20        | Y-10                                              |
| 0306143090          | Other                                                  | 14        | B-1                                               |
| 0306149090          | Other                                                  | 14        | Y-10                                              |
| 0306161090          | Other                                                  | 20        | See Appendix 2-A-1<br>of the Schedule of<br>Korea |
| 0306169090          | Other                                                  | 20        | See Appendix 2-A-1<br>of the Schedule of<br>Korea |
| 0306171090          | Other                                                  | 20        | See Appendix 2-A-1<br>of the Schedule of          |

| HS code<br>(HS2012) | DESCRIPTION                                                         | base rate                                           | Staging Category                                  |
|---------------------|---------------------------------------------------------------------|-----------------------------------------------------|---------------------------------------------------|
|                     |                                                                     |                                                     | Korea                                             |
| 0306179090          | Other                                                               | 20                                                  | See Appendix 2-A-1<br>of the Schedule of<br>Korea |
| 0306241010          | Blue crab                                                           | 20                                                  | B-1                                               |
| 0306241020          | Snow crab                                                           | 20                                                  | B-1                                               |
| 0306241090          | Other                                                               | 20                                                  | S-1                                               |
| 0306261000          | Live, fresh or chilled                                              | 20                                                  | See Appendix 2-A-1<br>of the Schedule of<br>Korea |
| 0306262000          | Dried                                                               | 20                                                  | B-1                                               |
| 0306263000          | Salted or in brine                                                  | 38% or<br>256won/kg,<br>whichever is the<br>greater | E                                                 |
| 0306271000          | Live, fresh or chilled                                              | 20                                                  | See Appendix 2-A-1<br>of the Schedule of<br>Korea |
| 0306272000          | Dried                                                               | 20                                                  | B-1                                               |
| 0306273000          | Salted or in brine                                                  | 38% or<br>256won/kg,<br>whichever is the<br>greater | Y-10                                              |
| 0307210000          | Live, fresh or chilled                                              | 20                                                  | S-1                                               |
| 0307411000          | Cuttle fish                                                         | 10                                                  | Y-5                                               |
| 0307412000          | Squid                                                               | 10                                                  | B-1                                               |
| 0307491010          | Cuttle fish                                                         | 10                                                  | B-1                                               |
| 0307491020          | Squid                                                               | 22                                                  | <b>B-1</b>                                        |
| 0307492000          | Salted or in brine                                                  | 10                                                  | B-1                                               |
| 0307493000          | Dried                                                               | 10                                                  | B-1                                               |
| 0307494020          | Squid                                                               |                                                     |                                                   |
|                     | - Not in airtight containers                                        | 20                                                  | B-1                                               |
| 0307712010          | For seed                                                            | 0                                                   | Y-1                                               |
| 0307712090          | Other                                                               | 20                                                  | Y-3                                               |
| 0307714000          | Baby clams                                                          | 20                                                  | S-1                                               |
| 0307791030          | Baby clams                                                          | 20                                                  | Y-5                                               |
| 0307791040          | Ark shell                                                           | 20                                                  | Y-5                                               |
| 0307791090          | Other                                                               | 20                                                  | Y-5                                               |
| 0307793020          | Baby clams                                                          | 20                                                  | Y-5                                               |
| 0307793090          | Other                                                               | 20                                                  | Y-3                                               |
| 0307810000          | Live, fresh or chilled                                              | 20                                                  | B-1                                               |
| 0307891000          | Frozen                                                              | 20                                                  | S-1                                               |
| 0307893000          | Salted or in brine                                                  | 20                                                  | Y-3                                               |
| 0307991900          | Other                                                               | 20                                                  | Y-10                                              |
| 0307993900          | Other                                                               | 20                                                  | Y-3                                               |
| 0308291000          | Frozen                                                              | 20                                                  | Y-5                                               |
| 0308302000          | Frozen                                                              | 20                                                  | Y-3                                               |
| 0308902090          | Other                                                               | 20                                                  | Y-3                                               |
| 0401100000          | Of a fat content, by weight, not exceeding 1 %                      | 36                                                  | B-1                                               |
| 0401200000          | Of a fat content, by weight, exceeding 1 % but<br>not exceeding 6 % | 36                                                  | B-1                                               |
| 0401401000          | Frozen cream                                                        | 36                                                  | B-1                                               |
| 0401409000          | Other                                                               | 36                                                  | B-1                                               |
| 0401501000          | Frozen cream                                                        | 36                                                  | B-1                                               |
| 0401509000          | Other                                                               | 36                                                  | B-1                                               |

| <b>HS code<br/>(HS2012)</b> | <b>DESCRIPTION</b>                                                                             | <b>base rate</b> | <b>Staging Category</b> |
|-----------------------------|------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 0402101010                  | Skim milk powder                                                                               | 176              | B-1                     |
| 0402101090                  | Other                                                                                          | 176              | B-1                     |
| 0402109000                  | Other                                                                                          | 176              | B-1                     |
| 0402211000                  | Whole milk powder                                                                              | 176              | B-1                     |
| 0402219000                  | Other                                                                                          | 176              | B-1                     |
| 0402290000                  | Other                                                                                          | 176              | B-1                     |
| 0402911000                  | Evaporated milk                                                                                | 89               | B-1                     |
| 0402919000                  | Other                                                                                          | 89               | B-1                     |
| 0402991000                  | Sweetened evaporated milk                                                                      | 89               | B-1                     |
| 0402999000                  | Other                                                                                          | 89               | B-1                     |
| 0403101000                  | Fluid                                                                                          | 36               | B-1                     |
| 0403102000                  | Frozen                                                                                         | 36               | B-1                     |
| 0403109000                  | Other                                                                                          | 36               | B-1                     |
| 0403901000                  | Butter milk                                                                                    | 89               | B-1                     |
| 0403902000                  | Curdled milk and cream                                                                         | 20               | Y-3                     |
| 0403909000                  | Other fermented or acidified milk and cream                                                    | 20               | Y-3                     |
| 0404101011                  | For feeding                                                                                    | 20               | S-1                     |
| 0404101019                  | Other                                                                                          | 20               | S-1                     |
| 0404101091                  | For feeding                                                                                    | 20               | S-1                     |
| 0404101099                  | Other                                                                                          | 20               | S-1                     |
| 0404102111                  | For feeding                                                                                    | 20               | S-1                     |
| 0404102119                  | Other                                                                                          | 20               | S-1                     |
| 0404102121                  | For feeding                                                                                    | 20               | S-1                     |
| 0404102129                  | Other                                                                                          | 20               | S-1                     |
| 0404102131                  | For feeding                                                                                    | 20               | S-1                     |
| 0404102139                  | Other                                                                                          | 20               | S-1                     |
| 0404102191                  | For feeding                                                                                    | 20               | S-1                     |
| 0404102199                  | Other                                                                                          | 20               | S-1                     |
| 0404102910                  | For feeding                                                                                    | 20               | S-1                     |
| 0404102990                  | Other                                                                                          | 20               | S-1                     |
| 0404901000                  | Of a fat content, by weight, not exceeding 1.5 %                                               | 36               | E                       |
| 0404902000                  | Of a fat content, by weight, exceeding 1.5 %                                                   | 36               | E                       |
| 0405100000                  | Butter                                                                                         | 89               | B-1                     |
| 0405900000                  | Other                                                                                          | 89               | B-1                     |
| 0406101010                  | Mozzarella cheese                                                                              | 36               | E                       |
| 0406101020                  | Cream cheese                                                                                   | 36               | E                       |
| 0406101090                  | Other                                                                                          | 36               | E                       |
| 0406102000                  | Curd                                                                                           | 20               | Y-3                     |
| 0406200000                  | Grated or powdered cheese, of all kinds                                                        | 36               | B-1                     |
| 0406300000                  | Processed cheese, not grated or powdered                                                       | 36               | B-1                     |
| 0406400000                  | Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> | 20               | Y-3                     |
| 0406901000                  | Cheddar cheese                                                                                 | 36               | E                       |
| 0406902000                  | Gouda cheese                                                                                   | 36               | E                       |
| 0406903000                  | Camembert cheese                                                                               | 36               | E                       |
| 0406904000                  | Emmental cheese                                                                                | 36               | E                       |
| 0406909000                  | Other                                                                                          | 36               | E                       |
| 0407110000                  | Of fowls of the species <i>Gallus domesticus</i>                                               | 27               | B-1                     |
| 0407190000                  | Other                                                                                          | 27               | B-1                     |
| 0407210000                  | Of fowls of the species <i>Gallus domesticus</i>                                               | 20               | Y-3                     |
| 0407290000                  | Other                                                                                          | 20               | Y-3                     |
| 0407900000                  | Other                                                                                          | 20               | Y-3                     |
| 0408910000                  | Dried                                                                                          | 20               | Y-3                     |

| HS code<br>(HS2012) | DESCRIPTION                                                 | base rate                                              | Staging Category |
|---------------------|-------------------------------------------------------------|--------------------------------------------------------|------------------|
| 0408991000          | Of fowls of the species Gallus domesticus                   | 41.6                                                   | B-1              |
| 0408999000          | Other                                                       | 20                                                     | Y-3              |
| 0409000000          | Natural honey.                                              | 243% or<br>1,864won/kg,<br>whichever is the<br>greater | Y-15             |
| 0506902000          | Powder of bones                                             | 20                                                     | Y-3              |
| 0507901110          | In whole                                                    | 20                                                     | B-1              |
| 0507901190          | Other                                                       | 20                                                     | B-1              |
| 0507901200          | Antlers                                                     | 20                                                     | B-1              |
| 0602109000          | Other                                                       | 8                                                      | Y-5              |
| 0602901090          | Other                                                       | 8                                                      | Y-5              |
| 0602909090          | Other                                                       | 8                                                      | S-1              |
| 0603110000          | Roses                                                       | 25                                                     | Y-10             |
| 0603120000          | Carnations                                                  | 25                                                     | Y-10             |
| 0603131000          | Cymbidiums                                                  | 25                                                     | Y-10             |
| 0603132000          | Phalaenopsis                                                | 20                                                     | S-1              |
| 0603139000          | Other                                                       | 20                                                     | S-1              |
| 0603140000          | Chrysanthemums                                              | 25                                                     | Y-10             |
| 0603150000          | Lilies(Lilium spp.)                                         | 20                                                     | S-1              |
| 0603194000          | Gypsophila                                                  | 20                                                     | S-1              |
| 0603199000          | Other                                                       | 20                                                     | Y-5              |
| 0603900000          | Other                                                       | 20                                                     | S-1              |
| 0701100000          | For seed                                                    | 304                                                    | B-1              |
| 0701900000          | Other                                                       | 304                                                    | B-1              |
| 0702000000          | Tomatoes, fresh or chilled.                                 | 20                                                     | S-1              |
| 0703101000          | Onions                                                      | 135% or<br>180won/kg,<br>whichever is the<br>greater   | E                |
| 0703201000          | Peeled                                                      | 360% or<br>1,800won/kg,<br>whichever is the<br>greater | E                |
| 0703209000          | Other                                                       | 360% or<br>1,800won/kg,<br>whichever is the<br>greater | E                |
| 0704100000          | Cauliflowers and headed broccoli                            | 20                                                     | S-1              |
| 0704200000          | Brussels sprouts                                            | 20                                                     | S-1              |
| 0709200000          | Asparagus                                                   | 20                                                     | S-1              |
| 0709517000          | Cultivated mushrooms (Agaricus bisporus)                    | 20                                                     | Y-3              |
| 0709592000          | Oak mushrooms                                               | 20                                                     | S-1              |
| 0709601000          | Sweet peppers (bell type)                                   | 270% or<br>6,210won/kg,<br>whichever is the<br>greater | E                |
| 0709609000          | Other                                                       | 270% or<br>6,210won/kg,<br>whichever is the<br>greater | E                |
| 0709930000          | Pumpkins, squash and gourds(Cucurbita spp.)                 | 20                                                     | S-1              |
| 0709999000          | Other                                                       |                                                        |                  |
|                     | - Pumpkins, squash and gourds(other than<br>Cucurbita spp.) | 20                                                     | S-1              |



| HS code<br>(HS2012) | DESCRIPTION                                               | base rate                                              | Staging Category |
|---------------------|-----------------------------------------------------------|--------------------------------------------------------|------------------|
| 0710801000          | Onions                                                    | 20                                                     | S-1              |
| 0710802000          | Garlic                                                    | 27                                                     | Y-10             |
| 0710807000          | Fruits of the genus Capsicum or of the genus Pimenta      | 27                                                     | E                |
| 0711901000          | Garlic                                                    | 360% or<br>1,800won/kg,<br>whichever is the<br>greater | E                |
| 0711905091          | Fruits of the genus capsicum or of the genus pimenta      | 270% or<br>6,210won/kg,<br>whichever is the<br>greater | E                |
| 0712200000          | Onions                                                    | 135% or<br>180won/kg,<br>whichever is the<br>greater   | E                |
| 0712391020          | Oak mushrooms                                             | 20                                                     | Y-5              |
| 0712901000          | Garlic                                                    | 360% or<br>1,800won/kg,<br>whichever is the<br>greater | Y-10             |
| 0712902010          | Bracken                                                   | 30% or<br>1,807won/kg,<br>whichever is the<br>greater  | B-1              |
| 0712902030          | Welsh onions                                              | 20                                                     | Y-5              |
| 0712902040          | Carrots                                                   | 20                                                     | S-1              |
| 0712902050          | Pumpkins                                                  | 20                                                     | Y-5              |
| 0712902070          | Taro stems                                                | 20                                                     | Y-5              |
| 0712902091          | Sweet corn for seeds                                      | 370                                                    | B-1              |
| 0712902092          | Sweet corn, excluding those for seeds                     | 370                                                    | B-1              |
| 0713311000          | For seed                                                  | 607.5                                                  | B-1              |
| 0713319000          | Other                                                     | 607.5                                                  | B-1              |
| 0713321000          | For seed                                                  | 420.8                                                  | B-1              |
| 0713329000          | Other                                                     | 420.8                                                  | Y-15             |
| 0713331000          | For seed                                                  | 27                                                     | E                |
| 0713339000          | Other                                                     | 27                                                     | E                |
| 0713340000          | Bambara beans(Vigna subterranea or Voandzeia subterranea) | 27                                                     | B-1              |
| 0713350000          | Cow peas(Vigna unguiculata)                               | 27                                                     | B-1              |
| 0713390000          | Other                                                     | 27                                                     | B-1              |
| 0713400000          | Lentils                                                   | 20                                                     | Y-5              |
| 0714101000          | Fresh                                                     | 887.4                                                  | E                |
| 0714102010          | Chips                                                     | 887.4                                                  | E                |
| 0714102020          | Pellets                                                   | 887.4                                                  | B-1              |
| 0714102090          | Other                                                     | 887.4                                                  | E                |
| 0714103000          | Chilled                                                   | 887.4                                                  | E                |
| 0714104000          | Frozen                                                    | 45                                                     | E                |
| 0714201000          | Fresh                                                     | 385% or<br>338won/kg,<br>whichever is the<br>greater   | B-1              |
| 0714202000          | Dried                                                     | 385                                                    | B-1              |
| 0714203000          | Chilled                                                   | 385                                                    | B-1              |
| 0714204000          | Frozen                                                    | 20                                                     | Y-5              |

| HS code<br>(HS2012) | DESCRIPTION                           | base rate                                                | Staging Category |
|---------------------|---------------------------------------|----------------------------------------------------------|------------------|
| 0714209000          | Other                                 | 385                                                      | B-1              |
| 0714301000          | Frozen                                | 20                                                       | Y-5              |
| 0714309000          | Other                                 | 385                                                      | C                |
| 0714401000          | Frozen                                | 20                                                       | Y-5              |
| 0714409000          | Other                                 | 385                                                      | C                |
| 0714501000          | Frozen                                | 20                                                       | Y-5              |
| 0714509000          | Other                                 | 385                                                      | C                |
| 0714901010          | Frozen                                | 20                                                       | Y-5              |
| 0714901090          | Other                                 | 18                                                       | Y-5              |
| 0714909010          | Frozen                                | 20                                                       | Y-5              |
| 0714909090          | Other                                 | 385                                                      | C                |
| 0801310000          | In shell                              | 8                                                        | Y-5              |
| 0801320000          | Shelled                               | 8                                                        | Y-5              |
| 0802310000          | In shell                              | 45                                                       | B-1              |
| 0802320000          | Shelled                               | 30                                                       | Y-10             |
| 0802410000          | In shell                              | 219.4% or<br>1,470won/kg,<br>whichever is the<br>greater | B-1              |
| 0802420000          | Shelled                               | 219.4% or<br>1,470won/kg,<br>whichever is the<br>greater | B-1              |
| 0802901010          | In shell                              | 566.8% or<br>2,664won/kg,<br>whichever is the<br>greater | B-1              |
| 0802901020          | Shelled                               | 566.8% or<br>2,664won/kg,<br>whichever is the<br>greater | B-1              |
| 0803100000          | Plantains                             | 30                                                       | E                |
| 0803900000          | Other                                 | 30                                                       | Y-10             |
| 0804100000          | Dates                                 | 30                                                       | B-1              |
| 0804300000          | Pineapples                            | 30                                                       | Y-10             |
| 0804501000          | Guavas                                | 30                                                       | Y-10             |
| 0804502000          | Mangoes                               | 30                                                       | Y-10             |
| 0804503000          | Mangosteens                           | 30                                                       | Y-10             |
| 0805100000          | Oranges                               | 50                                                       | E                |
| 0805201000          | Korean citrus                         | 144                                                      | E                |
| 0805209000          | Other                                 | 144                                                      | E                |
| 0805501000          | Lemons (Citrus limon, Citrus limonum) | 20                                                       | S-1              |
| 0805900000          | Other                                 | 144                                                      | E                |
| 0806100000          | Fresh                                 | 45                                                       | B-1              |
| 0806200000          | Dried                                 | 20                                                       | S-1              |
| 0807190000          | Other                                 | 20                                                       | S-1              |
| 0807200000          | Papaws (papayas)                      | 30                                                       | Y-10             |
| 0808100000          | Apples                                | 45                                                       | E                |
| 0808300000          | Pears                                 | 45                                                       | E                |
| 0809210000          | Sour cherries(Prunus cerasus)         | 20                                                       | S-1              |
| 0809290000          | Other                                 | 20                                                       | S-1              |
| 0809300000          | Peaches, including nectarines         | 45                                                       | B-1              |
| 0809402000          | Sloes                                 | 20                                                       | S-1              |
| 0810100000          | Strawberries                          | 20                                                       | S-1              |
| 0810500000          | Kiwifruit                             | 20                                                       | S-1              |

| <b>HS code<br/>(HS2012)</b> | <b>DESCRIPTION</b>                                                                 | <b>base rate</b>                                         | <b>Staging Category</b> |
|-----------------------------|------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------------|
| 0810600000                  | Durians                                                                            | 45                                                       | Y-10                    |
| 0810701000                  | Sweet persimmons                                                                   | 45                                                       | B-1                     |
| 0810709000                  | Other                                                                              | 20                                                       | S-1                     |
| 0810903000                  | Jujubes                                                                            | 611.5% or<br>5,800won/kg,<br>whichever is the<br>greater | B-1                     |
| 0810905000                  | Mumes                                                                              | 20                                                       | S-1                     |
| 0810909000                  | Other                                                                              | 45                                                       | Y-10                    |
| 0811100000                  | Strawberries                                                                       | 20                                                       | S-1                     |
| 0811901000                  | Chestnuts                                                                          | 30                                                       | B-1                     |
| 0811902000                  | Jujubes                                                                            | 30                                                       | B-1                     |
| 0811903000                  | Pine-nuts                                                                          | 30                                                       | B-1                     |
| 0811909000                  | Other                                                                              | 30                                                       | Y-10                    |
| 0812100000                  | Cherries                                                                           | 20                                                       | S-1                     |
| 0812901000                  | Strawberries                                                                       | 20                                                       | S-1                     |
| 0813300000                  | Apples                                                                             | 45                                                       | B-1                     |
| 0813401000                  | Persimmons                                                                         | 50                                                       | B-1                     |
| 0813402000                  | Jujubes                                                                            | 611.5% or<br>5,800won/kg,<br>whichever is the<br>greater | B-1                     |
| 0813409000                  | Other                                                                              | 45                                                       | Y-10                    |
| 0813500000                  | Mixtures of nuts or dried fruits of this Chapter                                   | 20                                                       | S-1                     |
| 0814001000                  | Peel of citrus fruit                                                               | 20                                                       | Y-5                     |
| 0902100000                  | Green tea (not fermented) in immediate<br>packings of a content not exceeding 3 kg | 513.6                                                    | E                       |
| 0902200000                  | Other green tea (not fermented)                                                    | 513.6                                                    | E                       |
| 0904210000                  | Dried, neither crushed nor ground                                                  | 270% or<br>6,210won/kg,<br>whichever is the<br>greater   | E                       |
| 0904220000                  | Crushed or ground                                                                  | 270% or<br>6,210won/kg,<br>whichever is the<br>greater   | E                       |
| 0910111000                  | Fresh or chilled                                                                   | 377.3% or<br>931won/kg,<br>whichever is the<br>greater   | B-1                     |
| 0910112000                  | Dried                                                                              | 377.3% or<br>931won/kg,<br>whichever is the<br>greater   | Y-10                    |
| 0910119000                  | Other                                                                              | 377.3% or<br>931won/kg,<br>whichever is the<br>greater   | Y-10                    |
| 0910121000                  | Fresh or chilled                                                                   | 377.3% or<br>931won/kg,<br>whichever is the<br>greater   | Y-10                    |
| 0910122000                  | Dried                                                                              | 377.3% or<br>931won/kg,<br>whichever is the<br>greater   | Y-10                    |

| HS code<br>(HS2012) | DESCRIPTION                       | base rate                                              | Staging Category |
|---------------------|-----------------------------------|--------------------------------------------------------|------------------|
| 0910129000          | Other                             | 377.3% or<br>931won/kg,<br>whichever is the<br>greater | Y-10             |
| 1003101000          | Malting barley                    | 513                                                    | C                |
| 1003102000          | Unhulled barley                   | 324% or<br>326won/kg,<br>whichever is the<br>greater   | C                |
| 1003103000          | Naked barley                      | 299.7% or<br>361won/kg,<br>whichever is the<br>greater | C                |
| 1003109000          | Other                             | 299.7                                                  | C                |
| 1003901000          | Malting barley                    | 513                                                    | C                |
| 1003902000          | Unhulled barley                   | 324% or<br>326won/kg,<br>whichever is the<br>greater   | C                |
| 1003903000          | Naked barley                      | 299.7% or<br>361won/kg,<br>whichever is the<br>greater | C                |
| 1003909000          | Other                             | 299.7                                                  | C                |
| 1005902000          | Popcorn                           | 630                                                    | C                |
| 1005909000          | Other                             | 328                                                    | C                |
| 1006100000          | Rice in the husk (paddy or rough) | -                                                      | R                |
| 1006201000          | Nonglutinous                      | -                                                      | R                |
| 1006202000          | Glutinous                         | -                                                      | R                |
| 1006301000          | Nonglutinous                      | -                                                      | R                |
| 1006302000          | Glutinous                         | -                                                      | R                |
| 1006400000          | Broken rice                       | -                                                      | R                |
| 1008100000          | Buckwheat                         | 256.1                                                  | B-1              |
| 1008400000          | Fonio(Digitaria spp.)             | 800.3                                                  | C                |
| 1008500000          | Quinoa(Chenopodium quinoa)        | 800.3                                                  | C                |
| 1008600000          | Triticale                         | 800.3                                                  | C                |
| 1008900000          | Other cereals                     | 800.3                                                  | C                |
| 1102901000          | Barley flour                      | 260                                                    | C                |
| 1102902000          | Rice flour                        | -                                                      | R                |
| 1102909000          | Other                             | 800.3                                                  | C                |
| 1103110000          | Of wheat                          | 20                                                     | S-1              |
| 1103130000          | Of maize (corn)                   | 162.9                                                  | B-1              |
| 1103191000          | Of barley                         | 260                                                    | C                |
| 1103192000          | Of oats                           | 554.8                                                  | C                |
| 1103193000          | Of rice                           | -                                                      | R                |
| 1103199000          | Other                             | 800.3                                                  | C                |
| 1103201000          | Of wheat                          | 20                                                     | S-1              |
| 1103202000          | Of rice                           | -                                                      | R                |
| 1103203000          | Of barley                         | 20                                                     | S-1              |
| 1103209000          | Other                             | 20                                                     | S-1              |
| 1104120000          | Of oats                           | 554.8                                                  | C                |
| 1104191000          | Of rice                           | -                                                      | R                |
| 1104192000          | Of barley                         | 233                                                    | C                |
| 1104199000          | Other                             | 800.3                                                  | C                |
| 1104220000          | Of oats                           | 554.8                                                  | C                |

| HS code<br>(HS2012) | DESCRIPTION                    | base rate                                              | Staging Category |
|---------------------|--------------------------------|--------------------------------------------------------|------------------|
| 1104230000          | Of maize (corn)                | 167                                                    | B-1              |
| 1104291000          | Of coicis semen                | 800.3                                                  | C                |
| 1104292000          | Of barley                      | 126                                                    | C                |
| 1104299000          | Other                          | 800.3                                                  | C                |
| 1104301000          | Of rice                        | 5                                                      | Y-5              |
| 1105100000          | Flour, meal and powder         | 304                                                    | B-1              |
| 1105200000          | Flakes, granules and pellets   | 304                                                    | B-1              |
| 1106201000          | Of arrow roots                 | 8                                                      | Y-5              |
| 1106209000          | Other                          | 8                                                      | Y-5              |
| 1106300000          | Of the products of Chapter 8   | 8                                                      | Y-5              |
| 1107100000          | Not roasted                    | 269                                                    | C                |
| 1107201000          | Smoked                         | 269                                                    | C                |
| 1108110000          | Wheat starch                   | 50.9                                                   | B-1              |
| 1108121000          | For food                       | 226                                                    | B-1              |
| 1108129000          | Other                          | 226                                                    | B-1              |
| 1108130000          | Potato starch                  | 455                                                    | B-1              |
| 1108141000          | For food                       | 455                                                    | E                |
| 1108149000          | Other                          | 455                                                    | E                |
| 1108191000          | Of sweet potato                | 241.2                                                  | Y-15             |
| 1108199000          | Other                          | 800.3                                                  | C                |
| 1108200000          | Inulin                         | 800.3                                                  | C                |
| 1201101000          | For bean sprouts               | 487% or<br>956won/kg,<br>whichever is the<br>greater   | B-1              |
| 1201109000          | Other                          | 487% or<br>956won/kg,<br>whichever is the<br>greater   | B-1              |
| 1201902000          | For feeding                    | 487% or<br>956won/kg,<br>whichever is the<br>greater   | B-1              |
| 1201903000          | For bean sprouts               | 487% or<br>956won/kg,<br>whichever is the<br>greater   | B-1              |
| 1201909000          | Other                          | 487% or<br>956won/kg,<br>whichever is the<br>greater   | B-1              |
| 1202301000          | In shell                       | 230.5                                                  | B-1              |
| 1202302000          | Shelled, whether or not broken | 230.5                                                  | B-1              |
| 1202410000          | In shell                       | 230.5                                                  | B-1              |
| 1202420000          | Shelled, whether or not broken | 230.5                                                  | B-1              |
| 1207400000          | Sesamum seeds                  | 630% or<br>6,660won/kg,<br>whichever is the<br>greater | B-1              |
| 1207991000          | Perilla seeds                  | 20                                                     | Y-3              |
| 1211201110          | Wood-cultivated ginseng        | 222.8                                                  | B-1              |
| 1211201190          | Other                          | 222.8                                                  | B-1              |
| 1211201210          | Major roots                    | 222.8                                                  | B-1              |
| 1211201290          | Other                          | 222.8                                                  | B-1              |
| 1211201310          | Major root                     | 754.3                                                  | B-1              |

| HS code<br>(HS2012) | DESCRIPTION                     | base rate                                               | Staging Category |
|---------------------|---------------------------------|---------------------------------------------------------|------------------|
| 1211201390          | Other                           | 754.3                                                   | B-1              |
| 1211202120          | Tablet or capsule               | 18                                                      | S-1              |
| 1211202210          | Powder                          | 754.3                                                   | B-1              |
| 1211202220          | Tablet or capsule               | 754.3                                                   | B-1              |
| 1211202290          | Other                           | 754.3                                                   | B-1              |
| 1211209100          | Leaves and stems of ginseng     | 754.3                                                   | B-1              |
| 1211209200          | Ginseng seed                    | 754.3                                                   | B-1              |
| 1211209900          | Other                           | 754.3                                                   | B-1              |
| 1212211010          | Dried                           | 20                                                      | B-1              |
| 1212212010          | Dried                           | 20                                                      | B-1              |
| 1212212020          | Salted                          | 20                                                      | B-1              |
| 1212213010          | Dried                           | 20                                                      | B-1              |
| 1212215010          | Salted                          | 20                                                      | Y-10             |
| 1212215090          | Other                           | 20                                                      | B-1              |
| 1212219099          | Other                           | 20                                                      | B-1              |
| 1212291090          | Other                           |                                                         |                  |
|                     | - Dried                         | 20                                                      | B-1              |
| 1212292090          | Other                           |                                                         |                  |
|                     | - Dried                         | 20                                                      | B-1              |
|                     | - Salted                        | 20                                                      | B-1              |
| 1212293090          | Other                           |                                                         |                  |
|                     | - Dried                         | 20                                                      | B-1              |
| 1212295090          | Other                           |                                                         |                  |
|                     | - Other                         | 20                                                      | B-1              |
| 1212299099          | Other                           | 20                                                      | Y-10             |
| 1214901000          | Fodder roots                    | 20                                                      | S-1              |
| 1214909090          | Other                           | 20                                                      | S-1              |
| 1301909000          | Other                           | 3                                                       | Y-5              |
| 1302191110          | White ginseng extract           | 20                                                      | S-1              |
| 1302191210          | Red ginseng extract             | 754.3                                                   | B-1              |
| 1302191220          | Red ginseng extract powder      | 754.3                                                   | B-1              |
| 1302191290          | Other                           | 754.3                                                   | B-1              |
| 1302191900          | Other                           | 20                                                      | B-1              |
| 1401101000          | Bamboos, phyllostachys          | 8                                                       | S-1              |
| 1401102000          | Raw bamboos                     | 8                                                       | S-1              |
| 1401109000          | Other                           | 8                                                       | Y-5              |
| 1507901010          | For food                        | 5                                                       | Y-5              |
| 1507901020          | For manufacturing biodiesel     | 5                                                       | E                |
| 1507901090          | Other                           | 5                                                       | E                |
| 1507909000          | Other                           | 5                                                       | Y-5              |
| 1514191000          | Refined oil                     | 5                                                       | E                |
| 1514199000          | Other                           | 5                                                       | E                |
| 1514991010          | Other Rape oil or colza oil     | 5                                                       | E                |
| 1514991020          | Mustard oil                     | 5                                                       | E                |
| 1514999000          | Other                           | 5                                                       | E                |
| 1515500000          | Sesame oil and its fractions    | 630% or<br>12,060won/kg,<br>whichever is the<br>greater | B-1              |
| 1515901000          | Perilla oil and its fractions   | 36                                                      | C                |
| 1515909010          | Rice bran oil and its fractions | 5                                                       | Y-3              |
| 1516201010          | Peanut oil and its fraction     | 20                                                      | S-1              |
| 1516201040          | Perilla oil and its fraction    | 36                                                      | B-1              |
| 1516201050          | Sesame oil and its fraction     | 20                                                      | S-1              |
| 1516202090          | Other                           | 8                                                       | Y-5              |

| <b>HS code<br/>(HS2012)</b> | <b>DESCRIPTION</b>                       | <b>base rate</b> | <b>Staging Category</b>                           |
|-----------------------------|------------------------------------------|------------------|---------------------------------------------------|
| 1601001000                  | Sausages                                 | 18               | B-1                                               |
| 1601009000                  | Other                                    | 30               | B-1                                               |
| 1602100000                  | Homogenised preparations                 | 30               | B-1                                               |
| 1602321010                  | Samge-tang <sup>(k)</sup>                | 30               | B-1                                               |
| 1602321090                  | Other                                    | 30               | E                                                 |
| 1602329000                  | Other                                    | 30               | E                                                 |
| 1602391000                  | In airtight containers                   | 30               | B-1                                               |
| 1602399000                  | Other                                    | 30               | B-1                                               |
| 1602411000                  | In airtight containers                   | 30               | B-1                                               |
| 1602419000                  | Other                                    | 27               | B-1                                               |
| 1602421000                  | In airtight containers                   | 30               | B-1                                               |
| 1602429000                  | Other                                    | 27               | B-1                                               |
| 1602491000                  | In airtight containers                   | 30               | E                                                 |
| 1602499000                  | Other                                    | 27               | E                                                 |
| 1602501000                  | In airtight containers                   | 72               | B-1                                               |
| 1602509000                  | Other                                    | 72               | B-1                                               |
| 1603001000                  | Meat extracts                            | 30               | B-1                                               |
| 1603002000                  | Meat juices                              | 30               | B-1                                               |
| 1604131000                  | In airtight containers                   | 20               | Y-5                                               |
| 1604141011                  | In oil                                   | 20               | E                                                 |
| 1604141012                  | Boiled                                   | 20               | E                                                 |
| 1604141019                  | Other                                    | 20               | Y-10                                              |
| 1604141021                  | In oil                                   | 20               | E                                                 |
| 1604141022                  | Boiled                                   | 20               | E                                                 |
| 1604141029                  | Other                                    | 20               | E                                                 |
| 1604141031                  | In oil                                   | 20               | E                                                 |
| 1604141032                  | Boiled                                   | 20               | E                                                 |
| 1604141039                  | Other                                    | 20               | E                                                 |
| 1604149000                  | Other                                    | 20               | Y-10                                              |
| 1604179000                  | Other                                    | 20               | Y-5                                               |
| 1604199090                  | Other                                    | 20               | Y-5                                               |
| 1604204010                  | Of crab flavor                           | 20               | Y-5                                               |
| 1604204090                  | Other                                    | 20               | Y-5                                               |
| 1604209000                  | Other                                    | 20               | Y-5                                               |
| 1605219000                  | Other                                    | 20               | See Appendix 2-A-1<br>of the Schedule of<br>Korea |
| 1605519000                  | Other                                    | 20               | Y-5                                               |
| 1605529000                  | Other                                    | 20               | Y-5                                               |
| 1605541090                  | Other                                    | 20               | Y-5                                               |
| 1605542091                  | Seasoned squid                           | 20               | B-1                                               |
| 1605542099                  | Other                                    | 20               | Y-5                                               |
| 1605559000                  | Other                                    | 20               | Y-5                                               |
| 1605561090                  | Other                                    | 20               | Y-5                                               |
| 1605562090                  | Other                                    | 20               | Y-3                                               |
| 1605569090                  | Other                                    | 20               | Y-5                                               |
| 1605579000                  | Other                                    | 20               | Y-5                                               |
| 1605589000                  | Other                                    | 20               | Y-3                                               |
| 1605592090                  | Other                                    | 20               | Y-5                                               |
| 1605599090                  | Other                                    | 20               | Y-5                                               |
| 1605629000                  | Other                                    | 20               | Y-5                                               |
| 1605639000                  | Other                                    | 20               | Y-3                                               |
| 1605699000                  | Other                                    | 20               | Y-5                                               |
| 1701910000                  | Containing added flavouring or colouring | 30               | B-1                                               |

| HS code<br>(HS2012) | DESCRIPTION                                     | base rate | Staging Category |
|---------------------|-------------------------------------------------|-----------|------------------|
|                     | matter                                          |           |                  |
| 1701990000          | Other                                           | 30        | <b>B-1</b>       |
| 1702301000          | Glucose                                         | 8         | Y-3              |
| 1702401000          | Glucose                                         | 8         | Y-3              |
| 1702601000          | Fructose                                        | 8         | Y-3              |
| 1702901000          | Artificial honey                                | 243       | B-1              |
| 1702902000          | Caramel                                         | 8         | Y-3              |
| 1702903000          | Maltose                                         | 8         | Y-3              |
| 1702909000          | Other                                           | 8         | Y-3              |
| 1806902290          | Other                                           | -         | R                |
| 1806902910          | Of malt extract                                 | 20        | Y-3              |
| 1806902999          | Other                                           | -         | R                |
| 1806903091          | Rice in grain form                              | 8         | B-1              |
| 1806903099          | Other                                           | 8         | Y-3              |
| 1901101010          | Prepared dry milk                               | 36        | B-1              |
| 1901101090          | Other                                           | 40        | B-1              |
| 1901201000          | Of rice flour                                   | -         | R                |
| 1901209000          | Other                                           | -         | R                |
| 1901901000          | Malt extract                                    | 30        | B-1              |
| 1901902010          | Of a fat content, by weight, not exceeding 30 % | 36        | E                |
| 1901902020          | Of a fat content, by weight, exceeding 30 %     | 36        | E                |
| 1901909091          | Of rice flour                                   | -         | R                |
| 1901909099          | Other                                           | -         | R                |
| 1902191000          | Noodles                                         | 5         | Y-3              |
| 1902192000          | Chinese vermicelli                              | 20        | Y-5              |
| 1904109000          | Other                                           | 5.4       | Y-3              |
| 1904201000          | Of Musli type preparations                      | 20        | S-1              |
| 1904209000          | Other                                           | 5.4       | Y-3              |
| 1904901010          | Steamed or boiled rice                          | 50        | B-1              |
| 1904901090          | Other                                           | 8         | <b>B-1</b>       |
| 1904909000          | Other                                           | 8         | Y-3              |
| 1905901050          | Bakers' wares of rice                           | 8         | Y-5              |
| 1905909020          | Rice paper                                      | 8         | Y-3              |
| 2001901000          | Fruit and nuts                                  | 30        | B-1              |
| 2001909040          | Sweet corn                                      | 20        | S-1              |
| 2001909060          | Garlic                                          | 30        | B-1              |
| 2001909070          | Onions                                          | 30        | B-1              |
| 2001909090          | Other                                           | 30        | C                |
| 2004100000          | Potatoes                                        | 18        | Y-5              |
| 2005800000          | Sweet corn (Zea mays var. saccharata)           | 15        | Y-3              |
| 2005991000          | Kim-chi <sup>(k)</sup>                          | 20        | B-1              |
| 2006001000          | Marrons glacés                                  | 30        | B-1              |
| 2006002000          | Pineapples                                      | 30        | B-1              |
| 2006003000          | Ginger                                          | 30        | C                |
| 2007911000          | Jams, fruit jellies and marmalades              | 20        | Y-5              |
| 2007991000          | Jams, fruit jellies and marmalades              | 30        | B-1              |
| 2008119000          | Other                                           | 63.9      | B-1              |
| 2008200000          | Pineapples                                      | 45        | Y-10             |
| 2008301000          | Citrus junos                                    | 45        | B-1              |
| 2008309000          | Other                                           | 45        | B-1              |
| 2008400000          | Pears                                           | 45        | B-1              |
| 2008500000          | Apricots                                        | 20        | S-1              |
| 2008600000          | Cherries                                        | 20        | S-1              |



| HS code<br>(HS2012) | DESCRIPTION                                                                                | base rate                                          | Staging Category |
|---------------------|--------------------------------------------------------------------------------------------|----------------------------------------------------|------------------|
| 2008800000          | Strawberries                                                                               | 20                                                 | S-1              |
| 2008930000          | Cranberries(Vaccinium macrocarpon,<br>Vaccinium oxycoccos, Vaccinium vitis-idaea)          | 45                                                 | B-1              |
| 2008971010          | In airtight containers, added sugar                                                        | 50                                                 | Y-10             |
| 2008971090          | Other                                                                                      | 45                                                 | B-1              |
| 2008972000          | Fruit salad                                                                                | 20                                                 | S-1              |
| 2008979000          | Other                                                                                      | 45                                                 | Y-10             |
| 2008991000          | Grapes                                                                                     | 45                                                 | B-1              |
| 2008992000          | Apples                                                                                     | 45                                                 | C                |
| 2008993000          | Popcorn                                                                                    | 45                                                 | B-1              |
| 2008994000          | Salted Japanese pepper                                                                     | 45                                                 | B-1              |
| 2008999000          | Other                                                                                      | 45                                                 | Y-10             |
| 2009110000          | Frozen                                                                                     | 54                                                 | C                |
| 2009120000          | Not frozen, of a Brix value not exceeding 20                                               | 20                                                 | S-1              |
| 2009190000          | Other                                                                                      | 54                                                 | C                |
| 2009311000          | Lemon juice                                                                                | 20                                                 | Y-5              |
| 2009312000          | Lime juice                                                                                 | 20                                                 | S-1              |
| 2009319000          | Other                                                                                      | 20                                                 | S-1              |
| 2009392000          | Lime juice                                                                                 | 20                                                 | S-1              |
| 2009399000          | Other                                                                                      | 20                                                 | Y-5              |
| 2009410000          | Of a Brix value not exceeding 20                                                           | 50                                                 | B-1              |
| 2009490000          | Other                                                                                      | 20                                                 | Y-5              |
| 2009690000          | Other                                                                                      | 20                                                 | S-1              |
| 2009710000          | Of a Brix value not exceeding 20                                                           | 20                                                 | S-1              |
| 2009810000          | Cranberries(Vaccinium macrocarpon,<br>Vaccinium oxycoccos, Vaccinium vitis-idaea)<br>juice | 50                                                 | B-1              |
| 2009891010          | Peach juice                                                                                | 50                                                 | B-1              |
| 2009891090          | Other                                                                                      | 50                                                 | Y-10             |
| 2101201000          | Of containing sugar, lemon or their substitutes                                            | 20                                                 | Y-3              |
| 2101209011          | Of packing with tea bag                                                                    | 40                                                 | C                |
| 2101209019          | Other                                                                                      | 40                                                 | C                |
| 2101209090          | Other                                                                                      | 40                                                 | C                |
| 2103100000          | Soya sauce                                                                                 | 8                                                  | Y-5              |
| 2103901010          | Bean paste                                                                                 | 8                                                  | S-1              |
| 2103901020          | Chinese bean paste                                                                         | 8                                                  | Y-5              |
| 2103901030          | Gochujang <sup>(K)</sup>                                                                   | 20                                                 | S-1              |
| 2103909030          | Mixed seasonings                                                                           | 45                                                 | B-1              |
| 2103909040          | Maejoo <sup>(K)</sup>                                                                      | 13% or<br>52won/kg,<br>whichever is the<br>greater | S-1              |
| 2103909090          | Other                                                                                      | 45                                                 | B-1              |
| 2104200000          | Homogenised composite food preparations                                                    | 30                                                 | B-1              |
| 2106101000          | Bean-curd                                                                                  | 8                                                  | Y-5              |
| 2106903021          | Red ginseng tea                                                                            | 754.3                                              | B-1              |
| 2106903029          | Other                                                                                      | 754.3                                              | B-1              |
| 2106904010          | Laver                                                                                      | 8                                                  | S-1              |
| 2106909021          | Of a butter content, by weight, not exceeding<br>30 %                                      | 8                                                  | S-1              |
| 2106909022          | Of a butter content, by weight, exceeding 30 %<br>but not exceeding 70 %                   | 8                                                  | S-1              |
| 2106909023          | Of a butter content, by weight, exceeding 70 %                                             | 8                                                  | S-1              |
| 2106909050          | Flavors in preparations                                                                    | 8                                                  | Y-5              |

| <b>HS code<br/>(HS2012)</b> | <b>DESCRIPTION</b>                                                                                          | <b>base rate</b> | <b>Staging Category</b> |
|-----------------------------|-------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 2202901000                  | Beverage based on ginseng                                                                                   | 8                | Y-5                     |
| 2202902000                  | Beverage of fruit juice                                                                                     | 9                | Y-5                     |
| 2203000000                  | Beer made from malt.                                                                                        | 30               | Y-5                     |
| 2206002090                  | Other                                                                                                       | 15               | Y-5                     |
| 2207101000                  | Roughly distilled alcohol for beverages                                                                     | 10               | Y-5                     |
| 2207109010                  | Fermented alcohol for manufacture of liquors                                                                | 270              | B-1                     |
| 2208201000                  | Cognac                                                                                                      | 15               | Y-5                     |
| 2208209000                  | Other                                                                                                       | 15               | Y-5                     |
| 2208301000                  | Scotch whisky                                                                                               | 20               | Y-5                     |
| 2208309000                  | Other                                                                                                       | 20               | Y-5                     |
| 2208400000                  | Rum and other spirits obtained by distilling fermented sugarcane products                                   | 20               | Y-5                     |
| 2208500000                  | Gin and geneva                                                                                              | 20               | Y-5                     |
| 2208600000                  | Vodka                                                                                                       | 20               | Y-5                     |
| 2208709000                  | Other                                                                                                       | 20               | Y-5                     |
| 2208901000                  | Brandies other than that of subheading 2208.20                                                              | 20               | Y-5                     |
| 2208909000                  | Other                                                                                                       | 20               | Y-5                     |
| 2301209000                  | Other                                                                                                       | 5                | Y-3                     |
| 2308009000                  | Other                                                                                                       | 20               | Y-5                     |
| 2309902010                  | Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals) | 50.6             | B-1                     |
| 2309902020                  | Chiefly on the basis of flavourings                                                                         | 50.6             | B-1                     |
| 2309902099                  | Other                                                                                                       | 50.6             | Y-10                    |
| 2309909000                  | Other                                                                                                       | 50.6             | B-1                     |
| 2523100000                  | Cement clinkers                                                                                             | 5                | Y-3                     |
| 2523210000                  | White cement, whether or not artificially coloured                                                          | 5                | Y-3                     |
| 2523290000                  | Other                                                                                                       | 5                | Y-3                     |
| 2523901000                  | Slag cements                                                                                                | 5                | Y-3                     |
| 2710121000                  | Motor spirit                                                                                                | 3                | Y-3                     |
| 2710129000                  | Other                                                                                                       | 5                | Y-3                     |
| 2710191090                  | Other                                                                                                       | 5                | Y-3                     |
| 2710192010                  | Kerosene                                                                                                    | 3                | Y-3                     |
| 2710192020                  | Jet fuel                                                                                                    | 3                | Y-3                     |
| 2710192090                  | Other                                                                                                       | 5                | Y-3                     |
| 2710193000                  | Gas oils                                                                                                    | 3                | Y-3                     |
| 2710194010                  | Light fuel oil (bunker A)                                                                                   | 3                | Y-3                     |
| 2710194020                  | Fuel oil (bunker B)                                                                                         | 3                | Y-3                     |
| 2710194030                  | Bunker C                                                                                                    | 3                | Y-3                     |
| 2710194090                  | Other                                                                                                       | 5                | Y-3                     |
| 2710195010                  | Raw oils                                                                                                    | 7                | Y-3                     |
| 2710195020                  | Lubricating base oil                                                                                        | 7                | Y-3                     |
| 2710201010                  | Motor spirit                                                                                                | 5                | Y-3                     |
| 2710201090                  | Other                                                                                                       | 5                | Y-3                     |
| 2710209190                  | Other                                                                                                       | 5                | Y-3                     |
| 2710209210                  | Kerosene                                                                                                    | 5                | Y-3                     |
| 2710209220                  | Jet fuel                                                                                                    | 5                | Y-3                     |
| 2710209290                  | Other                                                                                                       | 5                | Y-3                     |
| 2710209300                  | Gas oils                                                                                                    | 5                | Y-3                     |
| 2710209410                  | Light fuel oil (bunker A)                                                                                   | 5                | Y-3                     |
| 2710209420                  | Fuel oil (bunker B)                                                                                         | 5                | Y-3                     |
| 2710209430                  | Bunker C                                                                                                    | 5                | Y-3                     |
| 2710209490                  | Other                                                                                                       | 5                | Y-3                     |
| 2710209510                  | Raw oils                                                                                                    | 7                | Y-3                     |

| HS code<br>(HS2012) | DESCRIPTION                                                                                                                       | base rate | Staging Category |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| 2710209520          | Lubricating base oil                                                                                                              | 7         | Y-3              |
| 2815110000          | Solid                                                                                                                             | 5.5       | Y-3              |
| 2815120000          | In aqueous solution (soda lye or liquid soda)                                                                                     | 8         | Y-3              |
| 2852102000          | Of subheading 2918.11, 2931.00, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091 |           |                  |
|                     | - 2934.99.90(other)                                                                                                               | 6.5       | Y-5              |
|                     | - 3707.90.2100(For colour photography)                                                                                            | 6.5       | Y-5              |
|                     | - 3707.90.2920(For graphic art)                                                                                                   | 6.5       | Y-5              |
|                     | - 3707.90.3100(For colour photography)                                                                                            | 6.5       | Y-5              |
| 2852902000          | Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090       |           |                  |
|                     | - Of subheading 2934.99.9090                                                                                                      | 6.5       | Y-5              |
| 2903150000          | Ethylene dichloride (ISO) (1,2-dichloroethane)                                                                                    | 5         | Y-3              |
| 2903210000          | Vinyl chloride (chloroethylene)                                                                                                   | 5.5       | Y-3              |
| 2905122010          | For making semiconductor                                                                                                          | 5.5       | Y-3              |
| 2905122090          | Other                                                                                                                             | 5.5       | Y-3              |
| 2905130000          | Butan-1-ol (n-butyl alcohol)                                                                                                      | 5         | Y-3              |
| 2905140000          | Other butanols                                                                                                                    | 5.5       | Y-3              |
| 2905161000          | <i>2-ethylhexyl alcohol</i>                                                                                                       | 5.5       | Y-3              |
| 2905320000          | Propylene glycol (propane-1,2-diol)                                                                                               | 5.5       | Y-3              |
| 2905392000          | Neopentyl glycol                                                                                                                  | 5.5       | Y-3              |
| 2905430000          | Mannitol                                                                                                                          | 8         | S-1              |
| 2905440000          | D-glucitol (sorbitol)                                                                                                             | 8         | S-1              |
| 2907111000          | Phenol                                                                                                                            | 5.5       | Y-3              |
| 2907231000          | 4,4'-Isopropylidenediphenol (bisphenol A)                                                                                         | 5.5       | Y-3              |
| 2910200000          | Methyloxirane (propylene oxide)                                                                                                   | 5.5       | Y-3              |
| 2910300000          | 1-Chloro-2,3-epoxypropane (epichlorohydrin)                                                                                       | 5.5       | Y-3              |
| 2914110000          | Acetone                                                                                                                           | 5.5       | Y-3              |
| 2915210000          | Acetic acid                                                                                                                       | 5.5       | Y-3              |
| 2915310000          | Ethyl acetate                                                                                                                     | 5.5       | S-1              |
| 2915320000          | Vinyl acetate                                                                                                                     | 5.5       | Y-3              |
| 2915339000          | Other                                                                                                                             | 5.5       | Y-3              |
| 2916111000          | Acrylic acid                                                                                                                      | 6.5       | Y-3              |
| 2916121000          | Ethyl acrylate                                                                                                                    | 6.5       | Y-3              |
| 2916122000          | Methyl acrylate                                                                                                                   | 6.5       | Y-3              |
| 2916123000          | Butyl acrylate                                                                                                                    | 6.5       | Y-3              |
| 2916124000          | 2-ethyl hexyl acrylate                                                                                                            | 6.5       | Y-3              |
| 2916131000          | Methacrylic acid                                                                                                                  | 6.5       | Y-3              |
| 2916141000          | Methyl methacrylate                                                                                                               | 6.5       | Y-3              |
| 2917321000          | Di-2-ethyl hexyl orthophthalate                                                                                                   | 6.5       | Y-3              |
| 2917329000          | Other                                                                                                                             | 6.5       | Y-3              |
| 2917342000          | Diisodecyl orthophthalate                                                                                                         | 6.5       | Y-3              |
| 2917350000          | Phthalic anhydride                                                                                                                | 6.5       | Y-3              |
| 2917391000          | Isophthalic acid                                                                                                                  | 6.5       | Y-3              |
| 2934999010          | Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)           | 2         | Y-3              |
| 2934999090          | Other                                                                                                                             | 6.5       | Y-3              |
| 3002109030          | Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing              |           |                  |

| HS code<br>(HS2012) | DESCRIPTION                                                                                    | base rate           | Staging Category |
|---------------------|------------------------------------------------------------------------------------------------|---------------------|------------------|
|                     | agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)] |                     |                  |
|                     | - Of subheading 2934.99.9090                                                                   | 6.5                 | Y-5              |
|                     | - Of subheading 3907.20.2000                                                                   | 6.5                 | Y-5              |
| 3102101000          | Agricultural fertilizers or for manufacturing agricultural fertilizers                         | 2                   | Y-3              |
| 3102109000          | Other                                                                                          | 6.5                 | Y-3              |
| 3301904520          | Of red ginseng                                                                                 | 754.3               | B-1              |
| 3305100000          | Shampoos                                                                                       | 5                   | Y-3              |
| 3305901000          | Hair rinses                                                                                    | 5                   | Y-3              |
| 3401119000          | Other                                                                                          | 6.5                 | Y-3              |
| 3401191090          | Other                                                                                          | 6.5                 | Y-3              |
| 3401200000          | Soap in other forms                                                                            | 6.5                 | Y-3              |
| 3505103000          | Roasted starches                                                                               | 385.7               | C                |
| 3505104010          | For food                                                                                       | 385.7               | B-1              |
| 3505104090          | Other                                                                                          | 385.7               | B-1              |
| 3505105010          | For food                                                                                       | 385.7               | B-1              |
| 3505105090          | Other                                                                                          | 385.7               | B-1              |
| 3505109010          | For food                                                                                       | 385.7               | B-1              |
| 3505109090          | Other                                                                                          | 385.7               | B-1              |
| 3505201000          | Starch glues                                                                                   | 201.2               | C                |
| 3505202000          | Dextrin glues                                                                                  | 201.2               | C                |
| 3505209000          | Other                                                                                          | 201.2               | C                |
| 3702423000          | For printed circuit board                                                                      | 6.5                 | Y-3              |
| 3706105020          | Positives                                                                                      | 6.5% or<br>182won/m | Y-3              |
| 3707902100          | For colour photography                                                                         | 6.5                 | Y-3              |
| 3707902920          | For graphic art                                                                                | 6.5                 | Y-3              |
| 3707903100          | For colour photography                                                                         | 6.5                 | Y-3              |
| 3809930000          | Of a kind used in the leather or like industries                                               | 6.5                 | Y-3              |
| 3811210000          | Containing petroleum oils or oils obtained from bituminous minerals                            | 5                   | Y-3              |
| 3812200000          | Compound plasticisers for rubber or plastics                                                   | 6.5                 | Y-3              |
| 3817000000          | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902.     | 6.5                 | Y-3              |
| 3823110000          | Stearic acid                                                                                   | 8                   | Y-5              |
| 3823192000          | Acid oils from refining                                                                        | 8                   | Y-3              |
| 3823704000          | Lauryl alcohol                                                                                 | 3                   | Y-3              |
| 3901101000          | Linear low density polyethylene                                                                | 6.5                 | Y-5              |
| 3901109000          | Other                                                                                          | 6.5                 | Y-5              |
| 3901201000          | Of pulp                                                                                        | 6.5                 | Y-3              |
| 3901209000          | Other                                                                                          | 6.5                 | Y-5              |
| 3901300000          | Ethylene-vinyl acetate copolymers                                                              | 6.5                 | Y-5              |
| 3901900000          | Other                                                                                          | 6.5                 | Y-3              |
| 3902100000          | Polypropylene                                                                                  | 6.5                 | Y-3              |
| 3902300000          | Propylene copolymers                                                                           | 6.5                 | Y-3              |
| 3903909000          | Other                                                                                          | 6.5                 | Y-3              |
| 3904100000          | Poly (vinyl chloride), not mixed with any other substances                                     | 6.5                 | Y-3              |
| 3904300000          | Vinyl chloride-vinyl acetate copolymers                                                        | 6.5                 | Y-3              |
| 3905300000          | Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups                     | 8                   | Y-3              |
| 3906100000          | Poly(methyl methacrylate)                                                                      | 6.5                 | Y-3              |

| HS code<br>(HS2012) | DESCRIPTION                                                                                       | base rate | Staging Category |
|---------------------|---------------------------------------------------------------------------------------------------|-----------|------------------|
| 3906909000          | Other                                                                                             | 8         | Y-3              |
| 3907202000          | Polyoxypropylene (polypropylene glycol)                                                           | 6.5       | Y-3              |
| 3907400000          | Polycarbonates                                                                                    | 6.5       | Y-3              |
| 3908101000          | Polyamide-6                                                                                       | 6.5       | Y-3              |
| 3908102000          | Polyamide-6,6                                                                                     | 6.5       | Y-3              |
| 3908103000          | Polyamide-11, -12, -6,9, -6,10, -6,12                                                             | 6.5       | Y-3              |
| 3908900000          | Other                                                                                             | 6.5       | Y-3              |
| 4002709000          | Other                                                                                             | 8         | Y-3              |
| 4007001000          | Rubber thread                                                                                     | 5         | Y-3              |
| 4407101000          | Cedar                                                                                             | 5         | Y-5              |
| 4407102000          | Oregon pine                                                                                       | 5         | Y-5              |
| 4407103000          | Red pine                                                                                          | 5         | Y-5              |
| 4407104000          | White wood or fir                                                                                 | 5         | Y-5              |
| 4407105000          | Larch                                                                                             | 5         | Y-5              |
| 4407107000          | Spruce                                                                                            | 5         | Y-5              |
| 4407108000          | Radiata pine                                                                                      | 5         | E                |
| 4407109000          | Other                                                                                             | 5         | Y-5              |
| 4407210000          | Mahogany (Swietenia spp.)                                                                         | 5         | Y-3              |
| 4407220000          | Virola, Imbuia and Balsa                                                                          | 5         | Y-3              |
| 4407250000          | Dark Red Meranti, Light Red Meranti and Meranti Bakau                                             | 5         | E                |
| 4407260000          | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan                                 | 5         | Y-5              |
| 4407270000          | Sapelli                                                                                           | 5         | Y-3              |
| 4407280000          | Iroko                                                                                             | 5         | Y-3              |
| 4407291000          | Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas                                      | 5         | Y-5              |
| 4407292000          | Teak                                                                                              | 5         | Y-3              |
| 4407293000          | Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe | 5         | Y-3              |
| 4407299000          | Other                                                                                             | 5         | E                |
| 4407910000          | Of oak (Quercus spp.)                                                                             | 5         | Y-5              |
| 4407920000          | Of beech (Fagus spp.)                                                                             | 5         | Y-5              |
| 4407930000          | Of maple (Acer spp.)                                                                              | 5         | Y-3              |
| 4407940000          | Of cherry (Prunus spp.)                                                                           | 5         | Y-3              |
| 4407950000          | Of ash (Fraxinus spp.)                                                                            | 5         | Y-3              |
| 4407991010          | Rosewood                                                                                          | 5         | Y-3              |
| 4407991020          | Ebonywood                                                                                         | 5         | Y-3              |
| 4407991040          | Walnut                                                                                            | 5         | Y-3              |
| 4407991090          | Other                                                                                             | 5         | Y-3              |
| 4407992000          | Lignum vitae                                                                                      | 5         | Y-3              |
| 4407993010          | Aspen                                                                                             | 5         | Y-3              |
| 4407993020          | Poplar                                                                                            | 5         | Y-3              |
| 4407993040          | Elm                                                                                               | 5         | Y-3              |
| 4407993050          | Birch                                                                                             | 5         | Y-3              |
| 4407993060          | Basswood                                                                                          | 5         | Y-3              |
| 4407994000          | Paulownia                                                                                         | 5         | Y-3              |
| 4407999010          | Tropical woods, not specified in the foregoing                                                    | 5         | Y-5              |
| 4407999090          | Other                                                                                             | 5         | E                |
| 4410111000          | Unworked or not further worked than sanded                                                        | 8         | B-1              |
| 4410112000          | Surface-covered with melamine-impregnated paper                                                   | 8         | S-1              |
| 4410113000          | Surface-covered with decorative laminates of plastics                                             | 8         | S-1              |

| HS code<br>(HS2012) | DESCRIPTION                                                                                 | base rate | Staging Category |
|---------------------|---------------------------------------------------------------------------------------------|-----------|------------------|
| 4410119000          | Other                                                                                       | 8         | Y-1              |
| 4410199010          | Unworked or not further worked than sanded                                                  | 8         | B-1              |
| 4410199020          | Surface-covered with melamine-impregnated paper                                             | 8         | Y-5              |
| 4410199030          | Surface-covered with decorative laminates of plastics                                       | 8         | Y-5              |
| 4410199090          | Other                                                                                       | 8         | Y-5              |
| 4410900000          | Other                                                                                       | 8         | Y-5              |
| 4411121000          | Not mechanically worked or surface covered                                                  |           |                  |
|                     | - Fibreboard of a density exceeding 0.8g/cm³                                                | 8         | B-1              |
|                     | - Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g/cm³                     | 8         | E                |
|                     | - Fibreboard of a density exceeding 0.35g/cm³ but not exceeding 0.5g/cm³                    | 8         | S-1              |
| 4411122000          | Mechanically worked or surface covered                                                      |           |                  |
|                     | - Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g/cm³, except Floor board | 8         | S-1              |
| 4411129000          | Other                                                                                       |           |                  |
|                     | - Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g/cm³                     | 8         | S-1              |
| 4411131000          | Not mechanically worked or surface covered                                                  |           |                  |
|                     | - Fibreboard of a density exceeding 0.8g/cm³                                                | 8         | B-1              |
|                     | - Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g/cm³                     | 8         | E                |
|                     | - Fibreboard of a density exceeding 0.35g/cm³ but not exceeding 0.5g/cm³                    | 8         | S-1              |
| 4411132000          | Mechanically worked or surface covered                                                      |           |                  |
|                     | - Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g/cm³, except Floor board | 8         | S-1              |
| 4411139000          | Other                                                                                       |           |                  |
|                     | - Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g/cm³                     | 8         | S-1              |
| 4411141000          | Not mechanically worked or surface covered                                                  |           |                  |
|                     | - Fibreboard of a density exceeding 0.8g/cm³                                                | 8         | B-1              |
|                     | - Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g/cm³                     | 8         | E                |
|                     | - Fibreboard of a density exceeding 0.35g/cm³ but not exceeding 0.5g/cm³                    | 8         | S-1              |
| 4411142010          | Floor board                                                                                 | 8         | B-1              |
| 4411142090          | Other                                                                                       |           |                  |
|                     | - Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g/cm³                     | 8         | S-1              |
| 4411149000          | Other                                                                                       |           |                  |

| HS code<br>(HS2012) | DESCRIPTION                                                                                                                                                                           | base rate | Staging Category |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
|                     | - Fibreboard of a density exceeding 0.5g/cm <sup>3</sup> but not exceeding 0.8g/cm <sup>3</sup>                                                                                       | 8         | Y-1              |
| 4411921000          | Not mechanically worked or surface covered                                                                                                                                            | 8         | Y-10             |
| 4411922010          | Floor board                                                                                                                                                                           | 8         | B-1              |
| 4411931000          | Not mechanically worked or surface covered                                                                                                                                            | 8         | E                |
| 4411932010          | Floor board                                                                                                                                                                           | 8         | B-1              |
| 4411932090          | Other                                                                                                                                                                                 | 8         | S-1              |
| 4411939000          | Other                                                                                                                                                                                 | 8         | Y-5              |
| 4411941000          | Not mechanically worked or surface covered                                                                                                                                            |           |                  |
|                     | - a density exceeding 0.35g/cm <sup>3</sup> but not exceeding 0.5g/cm <sup>3</sup>                                                                                                    | 8         | S-1              |
| 4412101010          | Of a thickness less than 6 mm                                                                                                                                                         | 8         | S-1              |
| 4412101020          | Of a thickness not less than 6 mm                                                                                                                                                     |           |                  |
|                     | 1. consisting solely of sheets of wood, each ply not exceeding 6 mm thickness                                                                                                         |           |                  |
|                     | a. With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter                                                                                        |           |                  |
|                     | - Of a thickness less than 12 mm but not less than 6 mm                                                                                                                               | 8         | B-1              |
|                     | - Of a thickness less than 15 mm but not less than 12 mm                                                                                                                              | 8         | B-1              |
|                     | - Of a thickness not less than 15 mm                                                                                                                                                  | 8         | S-1              |
|                     | b. Other, with at least one outer ply of non-coniferous wood                                                                                                                          |           |                  |
|                     | - Of a thickness less than 12 mm but not less than 6 mm                                                                                                                               | 8         | S-1              |
|                     | - Of a thickness less than 15 mm but not less than 12 mm                                                                                                                              | 8         | S-1              |
|                     | - Of a thickness not less than 15 mm                                                                                                                                                  | 8         | S-1              |
|                     | c. other, except both outer ply of coniferous wood                                                                                                                                    |           |                  |
|                     | - Of a thickness not less than 6 mm                                                                                                                                                   | 8         | S-1              |
|                     | 2. Other, with at least one outer ply of non-coniferous wood                                                                                                                          |           |                  |
|                     | - except those of at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, and of at least one layer of particle board                                       | 8         | S-1              |
|                     | 3. of other(other)                                                                                                                                                                    |           |                  |
|                     | - except those of at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, of at least one layer of particle board, and of both outer ply of coniferous wood | 8         | S-1              |
| 4412102000          | Floorboard                                                                                                                                                                            | 8         | B-1              |
| 4412109010          | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                                                                                                   | 8         | Y-5              |
| 4412109090          | Other                                                                                                                                                                                 | 8         | Y-5              |
| 4412311000          | Of a thickness less than 3.2 mm                                                                                                                                                       | 8         | Y-5              |

| HS code<br>(HS2012) | DESCRIPTION                                                                              | base rate | Staging Category |
|---------------------|------------------------------------------------------------------------------------------|-----------|------------------|
| 4412312000          | Of a thickness less than 4 mm but not less than 3.2 mm                                   | 8         | S-1              |
| 4412313000          | Of a thickness less than 6 mm but not less than 4 mm                                     | 8         | Y-5              |
| 4412314000          | Of a thickness less than 10 mm but not less than 6 mm                                    | 10        | B-1              |
| 4412315000          | Of a thickness less than 12 mm but not less than 10 mm                                   | 10        | B-1              |
| 4412316000          | Of a thickness less than 15 mm but not less than 12 mm                                   | 10        | B-1              |
| 4412317000          | Of a thickness not less than 15 mm                                                       | 10        | Y-5              |
| 4412321000          | Of a thickness less than 3.2 mm                                                          | 8         | Y-5              |
| 4412322000          | Of a thickness less than 4 mm but not less than 3.2 mm                                   | 8         | Y-5              |
| 4412323000          | Of a thickness less than 6 mm but not less than 4 mm                                     | 8         | Y-5              |
| 4412324000          | Of a thickness less than 10 mm but not less than 6 mm                                    | 10        | Y-10             |
| 4412325000          | Of a thickness less than 12 mm but not less than 10 mm                                   | 10        | Y-10             |
| 4412326000          | Of a thickness less than 15 mm but not less than 12 mm                                   | 10        | Y-10             |
| 4412327000          | Of a thickness not less than 15 mm                                                       | 10        | Y-7              |
| 4412391010          | Of a thickness less than 6 mm                                                            | 8         | Y-5              |
| 4412391090          | Other                                                                                    | 10        | Y-7              |
| 4412399010          | Of a thickness less than 6 mm                                                            | 8         | Y-5              |
| 4412399090          | Other                                                                                    | 10        | Y-7              |
| 4412941000          | Blockboard                                                                               |           |                  |
|                     | 1. with at least one outer ply of non-coniferous wood                                    |           |                  |
|                     | a. at least one ply of tropical wood specified in Subheading Note 2 to this Chapter      | 8         | Y-1              |
|                     | b. Other, except with at least one layer of particle board                               |           |                  |
|                     | - Plywood                                                                                | 8         | Y-1              |
|                     | - Floor board                                                                            | 8         | Y-1              |
|                     | - Other, Veneered panels and similar laminated wood                                      | 8         | Y-1              |
|                     | 2. of other(other)                                                                       |           |                  |
|                     | a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter | 8         | Y-1              |
|                     | b. other, except with at least one layer of particle board                               |           |                  |
|                     | - Plywood, With both outer ply of coniferous wood                                        | 8         | Y-1              |
|                     | - Plywood(other)                                                                         | 8         | Y-1              |
|                     | - Floor board                                                                            | 8         | Y-1              |
|                     | - other(Veneered panels and similar laminated wood)                                      | 8         | Y-1              |
| 4412942000          | Laminboard                                                                               |           |                  |
|                     | 1. with at least one outer ply of non-coniferous wood                                    |           |                  |
|                     | a. at least one ply of tropical wood specified in Subheading Note 2 to this Chapter      | 8         | S-1              |
|                     | b. Other, except with at least one layer of                                              |           |                  |



| HS code<br>(HS2012) | DESCRIPTION                                                                                      | base rate | Staging Category |
|---------------------|--------------------------------------------------------------------------------------------------|-----------|------------------|
|                     | particle board                                                                                   |           |                  |
|                     | - Plywood                                                                                        | 8         | S-1              |
|                     | - Floor board                                                                                    | 8         | B-1              |
|                     | - Other, Veneered panels and similar laminated wood                                              | 8         | S-1              |
|                     | 2. of other(other)                                                                               |           |                  |
|                     | a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter         | 8         | S-1              |
|                     | b. other, except with at least one layer of particle board                                       |           |                  |
|                     | - Plywood, With both outer ply of coniferous wood                                                | 8         | S-1              |
|                     | - Plywood(other)                                                                                 | 8         | S-1              |
|                     | - Floor board                                                                                    | 8         | B-1              |
|                     | - other(Veneered panels and similar laminated wood)                                              | 8         | S-1              |
| 4412943000          | Battenboard                                                                                      |           |                  |
|                     | 1. with at least one outer ply of non-coniferous wood                                            |           |                  |
|                     | a. at least one ply of tropical wood specified in Subheading Note 2 to this Chapter              | 8         | S-1              |
|                     | b. Other, except with at least one layer of particle board                                       |           |                  |
|                     | - Plywood                                                                                        | 8         | S-1              |
|                     | - Floor board                                                                                    | 8         | B-1              |
|                     | - Other, Veneered panels and similar laminated wood                                              | 8         | S-1              |
|                     | 2. of other(other)                                                                               |           |                  |
|                     | a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter         | 8         | S-1              |
|                     | b. other, except with at least one layer of particle board                                       |           |                  |
|                     | - Plywood, With both outer ply of coniferous wood                                                | 8         | S-1              |
|                     | - Plywood(other)                                                                                 | 8         | S-1              |
|                     | - Floor board                                                                                    | 8         | B-1              |
|                     | - Other(Veneered panels and similar laminated wood)                                              | 8         | S-1              |
| 4412991011          | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness              | 10        | S-1              |
| 4412991019          | Other                                                                                            | 8         | S-1              |
| 4412991021          | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness              | 10        | S-1              |
| 4412991029          | Other                                                                                            | 8         | S-1              |
| 4412991031          | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness              | 10        | Y-5              |
| 4412991039          | Other                                                                                            | 8         | S-1              |
| 4412991041          | Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness | 10        | B-1              |
| 4412991042          | Floor board, other                                                                               | 8         | B-1              |
| 4412991043          | Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness       | 10        | S-1              |
| 4412991049          | Other                                                                                            | 8         | S-1              |

| <b>HS code<br/>(HS2012)</b> | <b>DESCRIPTION</b>                                                                                                   | <b>base rate</b> | <b>Staging Category</b> |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| 4412992010                  | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                                  | 10               | Y-5                     |
| 4412992090                  | Other                                                                                                                | 8                | Y-5                     |
| 4412993010                  | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                                  | 10               | S-1                     |
| 4412993090                  | Other                                                                                                                | 8                | S-1                     |
| 4412999111                  | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                                  | 10               | S-1                     |
| 4412999119                  | Other                                                                                                                | 8                | S-1                     |
| 4412999191                  | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                                  | 10               | Y-7                     |
| 4412999199                  | Other                                                                                                                | 8                | S-1                     |
| 4412999211                  | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                                  | 10               | B-1                     |
| 4412999219                  | Other                                                                                                                | 8                | B-1                     |
| 4412999291                  | Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness                                  | 10               | Y-5                     |
| 4412999299                  | Other                                                                                                                | 8                | Y-5                     |
| 4413000000                  | Densified wood, in blocks, plates, strips or profile shapes.                                                         | 8                | Y-5                     |
| 5106101000                  | Of all wool                                                                                                          | 8                | Y-1                     |
| 5106109000                  | Other                                                                                                                | 8                | Y-1                     |
| 5106201000                  | Mixed with polyester fiber                                                                                           | 8                | Y-1                     |
| 5106202000                  | Mixed with polyamide fiber                                                                                           | 8                | Y-1                     |
| 5106203000                  | Mixed with acrylic fiber                                                                                             | 8                | Y-1                     |
| 5106204000                  | Mixed with other synthetic fiber                                                                                     | 8                | Y-1                     |
| 5106209000                  | Other                                                                                                                | 8                | Y-1                     |
| 5107101000                  | Of all wool                                                                                                          | 8                | Y-1                     |
| 5107102000                  | Mixed with synthetic fiber                                                                                           | 8                | Y-1                     |
| 5107109000                  | Mixed with other fiber                                                                                               | 8                | Y-1                     |
| 5107202000                  | Mixed with polyamide fiber                                                                                           | 8                | Y-1                     |
| 5107203000                  | Mixed with acrylic fiber                                                                                             | 8                | Y-1                     |
| 5107204000                  | Mixed with other synthetic fiber                                                                                     | 8                | Y-1                     |
| 5107209000                  | Mixed with other fiber                                                                                               | 8                | Y-1                     |
| 5108100000                  | Carded                                                                                                               | 8                | Y-1                     |
| 5108200000                  | Combed                                                                                                               | 8                | Y-1                     |
| 5109101000                  | Yarn of wool                                                                                                         | 8                | Y-1                     |
| 5109109000                  | Yarn of fine animal hair                                                                                             | 8                | Y-1                     |
| 5109901000                  | Yarn of wool                                                                                                         | 8                | Y-1                     |
| 5109909000                  | Yarn of fine animal hair                                                                                             | 8                | Y-1                     |
| 5110000000                  | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | 8                | Y-1                     |
| 5111111000                  | Of wool                                                                                                              | 13               | Y-1                     |
| 5204110000                  | Containing 85 % or more by weight of cotton                                                                          | 8                | Y-1                     |
| 5204190000                  | Other                                                                                                                | 8                | Y-1                     |
| 5205211000                  | Unbleached or not mercerized                                                                                         | 8                | Y-1                     |
| 5205219000                  | Other                                                                                                                | 8                | Y-1                     |
| 5205221000                  | Unbleached or not mercerized                                                                                         | 8                | Y-1                     |
| 5205229000                  | Other                                                                                                                | 8                | Y-1                     |
| 5205231000                  | Unbleached or not mercerized                                                                                         | 8                | Y-1                     |
| 5205239000                  | Other                                                                                                                | 8                | Y-1                     |
| 5205241000                  | Unbleached or not mercerized                                                                                         | 8                | Y-1                     |
| 5205249000                  | Other                                                                                                                | 8                | Y-1                     |
| 5205261000                  | Unbleached or not mercerized                                                                                         | 8                | Y-1                     |

| HS code<br>(HS2012) | DESCRIPTION                                                               | base rate | Staging Category |
|---------------------|---------------------------------------------------------------------------|-----------|------------------|
| 5205269000          | Other                                                                     | 8         | Y-1              |
| 5205271000          | Unbleached or not mercerized                                              | 8         | Y-1              |
| 5205279000          | Other                                                                     | 8         | Y-1              |
| 5205281000          | Unbleached or not mercerized                                              | 8         | Y-1              |
| 5205289000          | Other                                                                     | 8         | Y-1              |
| 5205411000          | Unbleached or not mercerized                                              | 8         | Y-1              |
| 5205419000          | Other                                                                     | 8         | Y-1              |
| 5205421000          | Unbleached or not mercerized                                              | 8         | Y-1              |
| 5205429000          | Other                                                                     | 8         | Y-1              |
| 5205431000          | Unbleached or not mercerized                                              | 8         | Y-1              |
| 5205439000          | Other                                                                     | 8         | Y-1              |
| 5205441000          | Unbleached or not mercerized                                              | 8         | Y-1              |
| 5205449000          | Other                                                                     | 8         | Y-1              |
| 5205461000          | Unbleached or not mercerized                                              | 8         | Y-1              |
| 5205469000          | Other                                                                     | 8         | Y-1              |
| 5205471000          | Unbleached or not mercerized                                              | 8         | Y-1              |
| 5205479000          | Other                                                                     | 8         | Y-1              |
| 5205481000          | Unbleached or not mercerized                                              | 8         | Y-1              |
| 5205489000          | Other                                                                     | 8         | Y-1              |
| 5208120000          | Plain weave, weighing more than 100 g/m²                                  | 10        | Y-1              |
| 5208290000          | Other fabrics                                                             | 10        | Y-1              |
| 5402331000          | Of poly trimethylene terephthalate                                        | 8         | Y-1              |
| 5402339000          | Other                                                                     | 8         | Y-1              |
| 5402440000          | Elastomeric                                                               |           |                  |
|                     | - Of polyesters, other                                                    | 8         | Y-1              |
|                     | - Other                                                                   | 8         | Y-1              |
| 5402471000          | Of poly trimethylene terephthalate                                        | 8         | Y-1              |
| 5402479000          | Other                                                                     | 8         | Y-1              |
| 5402499000          | Other                                                                     | 8         | Y-1              |
| 6103430000          | Of synthetic fibres                                                       | 13        | Y-1              |
| 6105100000          | Of cotton                                                                 | 13        | Y-1              |
| 6105201000          | Of synthetic fibres                                                       | 13        | Y-1              |
| 6106202000          | Of artificial fibres                                                      | 13        | Y-1              |
| 6109903010          | T-shirts                                                                  | 13        | Y-1              |
| 6110200000          | Of cotton                                                                 | 13        | Y-1              |
| 6115100000          | Graduated compression hosiery (for example, stockings for varicose veins) |           |                  |
|                     | 3. other                                                                  |           |                  |
|                     | - Of other textile materials                                              | 13        | Y-1              |
| 6115990000          | Of other textile materials                                                | 13        | Y-1              |
| 6202110000          | Of wool or fine animal hair                                               | 13        | Y-1              |
| 6203110000          | Of wool or fine animal hair                                               | 13        | Y-1              |
| 6203310000          | Of wool or fine animal hair                                               | 13        | Y-1              |
| 6203320000          | Of cotton                                                                 | 13        | Y-1              |
| 6203410000          | Of wool or fine animal hair                                               | 13        | Y-1              |
| 6204110000          | Of wool or fine animal hair                                               | 13        | Y-1              |
| 6204310000          | Of wool or fine animal hair                                               | 13        | Y-1              |
| 6204320000          | Of cotton                                                                 | 13        | Y-1              |
| 6204510000          | Of wool or fine animal hair                                               | 13        | Y-1              |
| 6204610000          | Of wool or fine animal hair                                               | 13        | Y-1              |
| 6204629000          | Other                                                                     | 13        | Y-1              |
| 6205200000          | Of cotton                                                                 | 13        | Y-1              |
| 6208290000          | Of other textile materials                                                | 13        | Y-1              |
| 6212109000          | Other                                                                     | 13        | Y-1              |

| HS code<br>(HS2012) | DESCRIPTION                                                                               | base rate | Staging Category |
|---------------------|-------------------------------------------------------------------------------------------|-----------|------------------|
| 6214100000          | Of silk or silk waste                                                                     | 8         | Y-1              |
| 6216009000          | Other                                                                                     | 8         | Y-1              |
| 6901003000          | Tiles                                                                                     | 8         | Y-3              |
| 6907901000          | Of porcelain or china                                                                     | 8         | Y-3              |
| 6907909000          | Other                                                                                     | 8         | Y-3              |
| 6908909000          | Other                                                                                     | 8         | Y-3              |
| 6909110000          | Of porcelain or china                                                                     | 8         | Y-3              |
| 6910101000          | Wash basins                                                                               | 8         | Y-3              |
| 6910103000          | Water closet pans                                                                         | 8         | Y-3              |
| 7005212000          | More than 2 mm but not more than 3 mm in thickness                                        | 8         | Y-3              |
| 7005213000          | More than 3 mm but not more than 4 mm in thickness                                        | 8         | Y-3              |
| 7408110000          | Of which the maximum cross-sectional dimension exceeds 6 mm                               | 8         | Y-3              |
| 8408101000          | With a rating not exceeding 300 kW                                                        | 8         | Y-3              |
| 8408102000          | With a rating more than 300 kW, not exceeding 2,000 kW                                    | 8         | Y-3              |
| 8408103000          | With a rating more than 2,000 kW                                                          | 8         | Y-3              |
| 8408909010          | Internal combustion engines for ships                                                     | 8         | Y-3              |
| 8409993010          | Of internal combustion engines with a rating not exceeding 300 kW                         | 8         | Y-5              |
| 8409993020          | Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW | 8         | Y-5              |
| 8413303000          | For marine                                                                                | 8         | Y-5              |
| 8482102000          | Of the inside diameter not exceeding 100 mm                                               | 13        | Y-10             |
| 8482109000          | Other                                                                                     | 8         | Y-10             |
| 8506101000          | Manganese batteries                                                                       | 13        | Y-3              |
| 8506102000          | Alkali manganese batteries                                                                | 13        | Y-3              |
| 8544429090          | Other                                                                                     |           |                  |
|                     | - for a voltage exceeding 80V but not exceeding 1,000V(of other)                          | 8         | Y-7              |
| 8544499012          | For a voltage exceeding 80 V but not exceeding 1,000 V                                    |           |                  |
|                     | - rubber insulated wire                                                                   | 8         | Y-7              |
| 8544499090          | Other                                                                                     |           |                  |
|                     | - for a voltage exceeding 80V but not exceeding 1,000V(of rubber insulated wire)          | 8         | Y-7              |
| 8544603010          | Plastic insulated wire                                                                    | 8         | Y-3              |
| 8712001000          | Racing bicycles                                                                           | 8         | Y-3              |
| 8712009010          | For transportation of goods                                                               | 8         | Y-3              |
| 8712009020          | Tricycles                                                                                 | 8         | Y-3              |
| 8712009090          | Other                                                                                     | 8         | Y-3              |
| 8714911000          | Frames                                                                                    | 8         | Y-3              |
| 8714912000          | Forks                                                                                     | 8         | Y-3              |
| 8714919000          | Other parts                                                                               | 8         | Y-3              |
| 8714921000          | Wheel Rims                                                                                | 8         | Y-3              |
| 8714922000          | Spokes                                                                                    | 8         | Y-3              |
| 8714931000          | Hubs, other than coaster braking hubs and hub brakes                                      | 8         | Y-3              |
| 8714932000          | Free-wheel sprocket-wheels                                                                | 8         | Y-3              |
| 8714941000          | Coaster braking hubs and hub brakes                                                       | 8         | Y-3              |

| <b>HS code<br/>(HS2012)</b> | <b>DESCRIPTION</b> | <b>base rate</b> | <b>Staging Category</b> |
|-----------------------------|--------------------|------------------|-------------------------|
| 8714942000                  | Other brakes       | 8                | Y-3                     |
| 8714949000                  | Parts thereof      | 8                | Y-3                     |
| 8714950000                  | Saddles            | 8                | Y-3                     |
| 8714961000                  | Pedals             | 8                | Y-3                     |
| 8714962000                  | Crankgear          | 8                | Y-3                     |
| 8714969000                  | Parts thereof      | 8                | Y-3                     |
| 8714990000                  | Other              | 8                | Y-3                     |
| 9406001000                  | Of wood            | 8                | Y-5                     |