Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years	Remarks
030731.000	Live, fresh or chilled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0307.39	**Other**																							
030739.100	1 Frozen	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030739.100	1 Frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Smoked																							
030739.510	- Adductors of shellfish	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	
030739.590	- Other	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030739.200	3 Other	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)																							
0307.41	**Live, fresh or chilled**																							
030741.010	- Mongo ika (*Sepia officinalis*)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
030741.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0307.49	**Other**																							
	1 Frozen																							
030749.110	- Mongo ika (*Sepia officinalis*)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030749.110	- Mongo ika (*Sepia officinalis*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years	Remarks
030749.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030749.500	2 Smoked	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030749.500	2 Smoked		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	3 Other																							
030749.210	- Mongo ika (*Sepia officinalis*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030749.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Octopus (*Octopus spp.*)																							
030751.000	Live, fresh or chilled	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030751.000	Live, fresh or chilled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0307.59	**Other**																							
030759.100	1 Frozen	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030759.100	1 Frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030759.500	2 Smoked	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030759.200	3 Other	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0307.60	**Snails, other than sea snails**																							