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
080450.090	- Dried		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.05	**Citrus fruit, fresh or dried**																							
0805.10	**Oranges**																							
080510.000	1 If imported during the period from 1st June to 30th November		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
080510.000	2 If imported during the period from 1st December to 31st May		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
080520.000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17.0 %	15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
080520.000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0805.40	**Grapefruit, including pomelos**																							
080540.000	- If imported during the period from 1st June to 30th November	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
080540.000	- If imported during the period from 1st June to 30th November		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
080540.000	- If imported during the period from 1st December to 31st May	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
080540.000	- If imported during the period from 1st December to 31st May		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0805.50	**Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*)**																							
080550.010	- Lemons (*Citrus limon, Citrus limonum*)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

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
080550.090	- Limes (*Citrus aurantifolia, Citrus latifolia*)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0805.90	**Other**																							
080590.020	1 Limes (other than *Citrus aurantifolia* , *Citrus latifolia*)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080590.090	2 Other	17.0 %	15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
080590.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
08.06	**Grapes, fresh or dried**																							
0806.10	**Fresh**																							
080610.000	1 If imported during the period from 1st March to 31st October	17.0 %	15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
080610.000	1 If imported during the period from 1st March to 31st October		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
080610.000	2 If imported during the period from 1st November to the last day of February	7.8 %	7.3 %	6.8 %	6.3 %	5.9 %	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.4 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
080610.000	2 If imported during the period from 1st November to the last day of February		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
080620.000	Dried		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.07	**Melons (including watermelons) and papaws (papayas), fresh**																							
	Melons (including watermelons)																							