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
160250.810	- Simply boiled in water	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	Treatment for ASEAN, Australia, and New Zealand
160250.810	- Simply boiled in water		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
160250.890	- Other	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	Treatment for ASEAN, Australia, and New Zealand
160250.890	- Other		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
	Other																							
160250.910	- Simply boiled in water	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	Treatment for ASEAN, Australia, and New Zealand
160250.910	- Simply boiled in water		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
	- Other																							
160250.991	-- In airtight containers	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	Treatment for ASEAN, Australia, and New Zealand
160250.991	-- In airtight containers		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
160250.999	-- Other	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	Treatment for ASEAN, Australia, and New Zealand

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
160250.999	-- Other		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
1602.90	**Other, including preparations of blood of any animal**																							
160290.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
160290.210	(1) Containing meat or meat offal of bovine animals or swine	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160290.210	(1) Containing meat or meat offal of bovine animals or swine		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
160290.290	(2) Other	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand
160290.290	(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 China and Korea
16.03																								
1603.00	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates**																							
160300.010	1 Extracts and juices of meat	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	Treatment for ASEAN, Australia, and New Zealand
160300.010	1 Extracts and juices of meat		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