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
160562.000	Sea urchins		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160563.000	Jellyfish	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	
1605.69	**Other**																							
160569.100	1 Sea urchins	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
160569.100	1 Sea urchins		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160569.200	2 Jellyfish	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	
160569.300	3 Other	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 17 Sugars and sugar confectionery																							
17.01	**Cane or beet sugar and chemically pure sucrose, in solid form**																							
	Raw sugar not containing added flavouring or colouring matter																							
1701.12	**Beet sugar**																							
170112.100	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5 °		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170112.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170113.000	Cane sugar specified in Subheading Note 2 to this Chapter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1701.14	**Other cane sugar**																							
	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5 °																							

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
170114.110	(1) Sugar centrifugal		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170114.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170114.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Other																							
170191.000	Containing added flavouring or colouring matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1701.99	**Other**																							
170199.100	1 Rock candy, cube sugar, loaf sugar and similar sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170199.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
17.02	**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel**																							
	Lactose and lactose syrup																							
170211.000	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	8.5 %	7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
170219.000	Other	8.5 %	7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1702.20	**Maple sugar and maple syrup**																							
170220.100	1 Maple sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170220.200	2 Maple syrup		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1702.30	**Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose**																							
170230.100	1 Containing added flavouring or colouring matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							