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
210130.000	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		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
21.02	**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders**																							
210210.000	Active yeasts	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210210.000	Active yeasts		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2102.20	**Inactive yeasts; other single-cell micro-organisms, dead**																							
210220.100	1 Yeasts	3.8 %	3.6 %	3.3 %	3.1 %	2.9 %	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	
210220.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
210230.000	Prepared baking powders	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210230.000	Prepared baking powders		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
21.03	**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard**																							
210310.000	Soya sauce	7.2 %	6.8 %	6.3 %	5.9 %	5.4 %	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210310.000	Soya sauce		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2103.20	**Tomato ketchup and other tomato sauces**																							

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
210320.010	1 Tomato ketchup	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
210320.010	1 Tomato ketchup		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
210320.090	2 Other tomato sauces	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	Treatment for ASEAN, Australia, and New Zealand
210320.090	2 Other tomato sauces		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
2103.30	**Mustard flour and meal and prepared mustard**																							
210330.100	1 Put up in containers for retail sale	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
210330.200	2 Other	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2103.90	**Other**																							
	1 Sauces																							
210390.110	(1) Mayonnaise	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210390.110	(1) Mayonnaise		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
210390.120	(2) French dressings and salad dressings	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210390.120	(2) French dressings and salad dressings		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea