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
271020.188	- Of a specific gravity not more than 0.8494 at 15 °C	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
271020.188	- Of a specific gravity not more than 0.8494 at 15 °C		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	- Other																							
271020.193	-- Liquid paraffin	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.193	-- Liquid paraffin	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for China
271020.193	-- Liquid paraffin		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
271020.194	-- Cutting oils, insulating oils and aviation lubricating oils	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
271020.194	-- Cutting oils, insulating oils and aviation lubricating oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
271020.195	-- Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
271020.195	-- Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
271020.196	B Other	7.9 %	7.4 %	6.9 %	6.4 %	5.9 %	5.4 %	4.9 %	4.4 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, 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
271020.196	B 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
271020.199	(6) Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.199	(6) Other	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for China
271020.199	(6) 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
	2 Other																							
271020.210	- Greases		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
271020.291	-- Of a specific gravity not more than 0.8494 at 15 °C		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	-- Other																							
271020.293	--- Lubricating preparations, in liquid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271020.299	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Waste oils																							
271091.000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271099.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
27.11	**Petroleum gases and other gaseous hydrocarbons**																							
	Liquefied																							
271111.000	Natural gas		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2711.12	**Propane**																							