HSK 2014	Product 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 and Subsequent Years
0301.92.90.10	Glass eels, other than for aquaculture	27% or 1,879won/kg whichever is the greater	25.7% or 1,785won/kg whichever is the greater	24.3% or 1,691won/kg whichever is the greater	23.% or 1,597won/kg whichever is the greater	21.6% or 1,503won/kg whichever is the greater	20.3% or 1,409won/kg whichever is the greater	18.9% or 1,315won/kg whichever is the greater	17.6% or 1,221won/kg whichever is the greater	16.2% or 1,127won/kg whichever is the greater	14.9% or 1,033won/kg whichever is the greater	13.5% or 940won/kg whichever is the greater	12.2% or 846won/kg whichever is the greater	10.8% or 752won/kg whichever is the greater	9.5% or 658won/kg whichever is the greater	8.1% or 564won/kg whichever is the greater	6.8% or 470won/kg whichever is the greater	5.4% or 376won/kg whichever is the greater	4.1% or 282won/kg whichever is the greater	2.7% or 188won/kg whichever is the greater	1.4% or 94won/kg whichever is the greater	0.0%
0301.92.90.90	Other	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0301.93.00.00	Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.94	**Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)**																					
0301.94.10.00	Atlantic bluefin tunas (Thunnus thynnus)	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.94.20.00	Pacific bluefin tunas (Thunnus orientalis)	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.95.00.00	Southern bluefin tunas (Thunnus maccoyii)	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99	**Other**																					
0301.99.20.00	Yellow tail	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
0301.99.40	Sea-bream																					
0301.99.40.10	Fry (for aquaculture)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.40.90	Other	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater	28% or 2,052won/kg whichever is the greater
0301.99.50.00	Conger eel	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.60.00	Sharp toothed eel	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.70.00	Hagfish	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
0301.99.80.00	Flat fish	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
0301.99.90	Other																					
0301.99.90.10	True bass	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.90.20	Puffers	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.90.30	Tilapia	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.90.40	Rock fish (including pacific ocean perch)	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.90.5	Sea bass																					
0301.99.90.51	Fry (for aquaculture)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.90.59	Other	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%
0301.99.90.60	Mullets	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.90.70	Loaches	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.90.80	Cat fishes	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.90.9	Other																					

HSK 2014	Product 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 and Subsequent Years
0301.99.90.91	Rock Trout (Hexagrammos spp., Agrammus spp.)	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.90.92	Crusian carp	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.90.93	Salmon	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.90.94	Grass carp	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.90.95	Croakers	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
0301.99.90.96	Carp (Other than Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0301.99.90.99	Other	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0302	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**																					
0302.1	Salmonidae, excluding livers and roes:																					
0302.11	**Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)**																					
0302.11.10.00	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0302.11.20.00	Oncorhynchus apache and Oncorhynchus chrysogaster	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0302.13.00.00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0302.14.00.00	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0302.19.00.00	Other	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0302.2	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:																					
0302.21.00.00	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20.0%	18.7%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0302.22.00.00	Plaice (Pleuronectes platessa)	20.0%	18.7%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0302.23.00.00	Sole (Solea spp.)	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0302.24.00.00	Turbots (Psetta maxima)	20.0%	18.7%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0302.29.00.00	Other	20.0%	18.7%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0302.3	Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:																					
0302.31.00.00	Albacore or longfinned tunas (Thunnus alalunga)	20.0%	18.7%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%