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
0306.26.30.00	Salted or in brine	35% or 236won/kg whichever is the greater	32.7% or 220won/kg whichever is the greater	30.3% or 205won/kg whichever is the greater	28.0% or 189won/kg whichever is the greater	25.7% or 173won/kg whichever is the greater	23.3% or 157won/kg whichever is the greater	21.0% or 142won/kg whichever is the greater	18.7% or 126won/kg whichever is the greater	16.3% or 110won/kg whichever is the greater	14.0% or 94won/kg whichever is the greater	11.7% or 79won/kg whichever is the greater	9.3% or 63won/kg whichever is the greater	7.0% or 47won/kg whichever is the greater	4.7% or 31won/kg whichever is the greater	2.3% or 16won/kg whichever is the greater	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.26.40.00	Smoked	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%
0306.27	**Other shrimps and prawns**																					
0306.27.10.00	Live, fresh or chilled	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0306.27.20.00	Dried	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%
0306.27.30.00	Salted or in brine	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater	35% or 236won/kg whichever is the greater
0306.27.40.00	Smoked	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%
0306.29	**Other, including flours, meals and pellets of crustaceans, fit for human consumption**																					
0306.29.10.00	Live, fresh or chilled	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%
0306.29.20.00	Dried	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%
0306.29.30.00	Salted or in brine	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%
0306.29.40.00	Smoked	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%
0307	**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.**																					
0307.1	Oysters:																					
0307.11	**Live, fresh or chilled**																					
0307.11.10	Oyster spat																					
0307.11.10.10	For seed	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%
0307.11.10.90	Other	5.0%	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%
0307.11.90.00	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%
0307.19	**Other**																					
0307.19.10.00	Frozen	20.0%	19.5%	19.0%	18.5%	18.0%	17.5%	17.0%	16.5%	16.0%	15.5%	15.0%	14.5%	14.0%	13.5%	13.0%	12.5%	12.0%	11.5%	11.0%	10.5%	10.0%
0307.19.20.00	Dried	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%
0307.19.30.00	Salted or in brine	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%
0307.19.40.00	Smoked	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%
0307.2	Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:																					
0307.21.00.00	Live, fresh or chilled	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
0307.29	**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
0307.29.10.00	Frozen	20.0%	19.8%	19.5%	19.3%	19.0%	18.8%	18.5%	18.3%	18.0%	17.8%	17.5%	17.3%	17.0%	16.8%	16.5%	16.3%	16.0%	15.8%	15.5%	15.3%	15.0%
0307.29.20.00	Dried	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%
0307.29.30.00	Salted or in brine	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%
0307.29.40.00	Smoked	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%
0307.3	Mussels (Mytilus spp., Perna spp.):																					
0307.31.00.00	Live, fresh or chilled	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%
0307.39	**Other**																					
0307.39.10.00	Frozen	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%
0307.39.20.00	Dried	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%
0307.39.30.00	Smoked	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%
0307.39.90.00	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%
0307.4	Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):																					
0307.41	**Live, fresh or chilled**																					
0307.41.10.00	Cuttle fish	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%
0307.41.20.00	Squid	10.0%	9.5%	9.0%	8.5%	8.0%	7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	0.0%
0307.49	**Other**																					
0307.49.10	Frozen																					
0307.49.10.10	Cuttle fish	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0307.49.10.20	Squid	22.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0307.49.20.00	Salted or in brine	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%
0307.49.30.00	Dried	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0307.49.40	Smoked																					
0307.49.40.10	Cuttle fish	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%
0307.49.40.20	Squid	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%
0307.5	Octopus (Octopus spp.):																					
0307.51	**Live, fresh or chilled**																					
0307.51.10.00	Poulp squid	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%
0307.51.20.00	Webfoot Octopus	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%
0307.51.90.00	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%
0307.59	**Other**																					
0307.59.10	Frozen																					
0307.59.10.10	Octopus	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%
0307.59.10.20	Poulp squid	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%
0307.59.10.30	Webfoot octopus	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%
0307.59.10.90	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%