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
0808.30.00.00	Pears	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0808.40.00.00	Quinces	45.0%	40.5%	36.0%	31.5%	27.0%	22.5%	18.0%	13.5%	9.0%	4.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0809	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**																					
0809.10.00.00	Apricots	45.0%	44.4%	43.9%	43.3%	42.8%	42.2%	41.6%	41.1%	40.5%	39.9%	39.4%	38.8%	38.3%	37.7%	37.1%	36.6%	36.0%	35.4%	34.9%	34.3%	33.8%
0809.2	Cherries:																					
0809.21.00.00	Sour cherries (Prunus cerasus)	24.0%	21.6%	19.2%	16.8%	14.4%	12.0%	9.6%	7.2%	4.8%	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0809.29.00.00	Other	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%
0809.30.00.00	Peaches, including nectarines	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0809.40	**Plums and sloes**																					
0809.40.10.00	Plums	45.0%	44.4%	43.9%	43.3%	42.8%	42.2%	41.6%	41.1%	40.5%	39.9%	39.4%	38.8%	38.3%	37.7%	37.1%	36.6%	36.0%	35.4%	34.9%	34.3%	33.8%
0809.40.20.00	Sloes	45.0%	40.5%	36.0%	31.5%	27.0%	22.5%	18.0%	13.5%	9.0%	4.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0810	**Other fruit, fresh.**																					
0810.10.00.00	Strawberries	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0810.20.00.00	Raspberries, blackberries, mulberries and loganberries	45.0%	44.4%	43.9%	43.3%	42.8%	42.2%	41.6%	41.1%	40.5%	39.9%	39.4%	38.8%	38.3%	37.7%	37.1%	36.6%	36.0%	35.4%	34.9%	34.3%	33.8%
0810.30.00.00	Black, white or red currants and gooseberries	45.0%	44.4%	43.9%	43.3%	42.8%	42.2%	41.6%	41.1%	40.5%	39.9%	39.4%	38.8%	38.3%	37.7%	37.1%	36.6%	36.0%	35.4%	34.9%	34.3%	33.8%
0810.40.00.00	Cranberries, bilberries and other fruits of the genus Vaccinium	45.0%	44.4%	43.9%	43.3%	42.8%	42.2%	41.6%	41.1%	40.5%	39.9%	39.4%	38.8%	38.3%	37.7%	37.1%	36.6%	36.0%	35.4%	34.9%	34.3%	33.8%
0810.50.00.00	Kiwifruit	45.0%	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%
0810.60.00.00	Durians	45.0%	40.5%	36.0%	31.5%	27.0%	22.5%	18.0%	13.5%	9.0%	4.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0810.70	**Persimmons**																					
0810.70.10.00	Sweet persimmons	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0810.70.90.00	Other	50.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0810.90	**Other**																					
0810.90.30.00	Jujubes	611.5% or 5,800won/kg, whichever is the greater	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0810.90.50.00	Mumes	50.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0810.90.90.00	Other	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0811	**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.**																					
0811.10.00.00	Strawberries	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0811.20.00.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30.0%	29.6%	29.3%	28.9%	28.5%	28.1%	27.8%	27.4%	27.0%	26.6%	26.3%	25.9%	25.5%	25.1%	24.8%	24.4%	24.0%	23.6%	23.3%	22.9%	22.5%
0811.90	**Other**																					
0811.90.10.00	Chestnuts	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U

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
0811.90.20.00	Jujubes	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0811.90.30.00	Pine-nuts	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0811.90.90.00	Other	30.0%	28.0%	26.0%	24.0%	22.0%	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%
0812	**Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**																					
0812.10.00.00	Cherries	30.0%	27.0%	24.0%	21.0%	18.0%	15.0%	12.0%	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0812.90	**Other**																					
0812.90.10.00	Strawberries	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%
0812.90.90.00	Other	30.0%	29.6%	29.3%	28.9%	28.5%	28.1%	27.8%	27.4%	27.0%	26.6%	26.3%	25.9%	25.5%	25.1%	24.8%	24.4%	24.0%	23.6%	23.3%	22.9%	22.5%
0813	**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**																					
0813.10.00.00	Apricots	45.0%	40.5%	36.0%	31.5%	27.0%	22.5%	18.0%	13.5%	9.0%	4.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0813.20.00.00	Prunes	18.0%	16.8%	15.6%	14.4%	13.2%	12.0%	10.8%	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0813.30.00.00	Apples	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0813.40	**Other fruit**																					
0813.40.10.00	Persimmons	50.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0813.40.20.00	Jujubes	611.5% or 5,800won/kg whichever is the greater	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0813.40.90.00	Other	45.0%	42.0%	39.0%	36.0%	33.0%	30.0%	27.0%	24.0%	21.0%	18.0%	15.0%	12.0%	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0813.50.00.00	Mixtures of nuts or dried fruits of this Chapter	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0814.00	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**																					
0814.00.10.00	Peel of citrus fruit	30.0%	27.0%	24.0%	21.0%	18.0%	15.0%	12.0%	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0814.00.20.00	Peel of melons (including watermelons)	30.0%	27.0%	24.0%	21.0%	18.0%	15.0%	12.0%	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
09	**Coffee, tea, maté and spices**																					
0901	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**																					
0901.1	Coffee, not roasted:																					
0901.11.00.00	Not decaffeinated	2.0%	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%
0901.12.00.00	Decaffeinated	2.0%	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%
0901.2	Coffee roasted:																					
0901.21.00.00	Not decaffeinated	8.0%	7.2%	6.4%	5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%