| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1512.21.00.00 | Crude oil, whether or not gossypol has been removed | 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% |
| **1512.29** | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 1512.29.10.00 | Refined oil | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1512.29.90.00 | 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% |
| **1513** | **Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | |
| 1513.1 | Coconut (copra)oil and its fractions: | | | | | | | | | | | | | | | | | | | | | |
| 1513.11.00.00 | Crude oil | 3.0% | 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% |
| **1513.19** | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 1513.19.10.00 | Refined oil | 3.0% | 2.7% | 2.4% | 2.1% | 1.8% | 1.5% | 1.2% | 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% |
| 1513.19.90.00 | Other | 3.0% | 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% |
| 1513.2 | Palm kernel or babassu oil and fractions thereof: | | | | | | | | | | | | | | | | | | | | | |
| **1513.21** | **Crude oil** | | | | | | | | | | | | | | | | | | | | | |
| 1513.21.10.00 | Palm kernel oil | 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% |
| 1513.21.20.00 | Babassu oil | 8.0% | 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% |
| **1513.29** | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 1513.29.10 | Refined oil | | | | | | | | | | | | | | | | | | | | | |
| 1513.29.10.10 | Palm kernel oil | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1513.29.10.20 | Babassu oil | 8.0% | 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% |
| 1513.29.90.00 | Other | 8.0% | 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% |
| **1514** | **Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | |
| 1514.1 | Low erucic acid rape or colza oil and its fractions: | | | | | | | | | | | | | | | | | | | | | |
| 1514.11.00.00 | Crude oil | 5.0% | 4.9% | 4.9% | 4.8% | 4.8% | 4.7% | 4.6% | 4.6% | 4.5% | 4.4% | 4.4% | 4.3% | 4.3% | 4.2% | 4.1% | 4.1% | 4.0% | 3.9% | 3.9% | 3.8% | 3.8% |
| **1514.19** | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 1514.19.10.00 | Refined oil | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| 1514.19.90.00 | 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% |
| 1514.9 | Other: | | | | | | | | | | | | | | | | | | | | | |
| **1514.91** | **Crude oil** | | | | | | | | | | | | | | | | | | | | | |
| 1514.91.10.00 | Other Rape oil or colza oil | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1514.91.20.00 | Mustard oil | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **1514.99** | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 1514.99.10 | Refined oil | | | | | | | | | | | | | | | | | | | | | |
| 1514.99.10.10 | Other Rape oil or colza oil | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1514.99.10.20 | Mustard oil | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1514.99.90.00 | Other | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1515** | **Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | |
| 1515.1 | Linseed oil and its fractions: | | | | | | | | | | | | | | | | | | | | | |
| 1515.11.00.00 | Crude oil | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1515.19.00.00 | Other | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1515.2 | Maize (corn)oil and its fractions: | | | | | | | | | | | | | | | | | | | | | |
| 1515.21.00.00 | Crude oil | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1515.29.00.00 | Other | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1515.30.00.00 | Castor oil and its fractions | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1515.50.00.00 | Sesame oil and its fractions | 630% or 12,060won/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 |
| **1515.90** | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 1515.90.10.00 | Perilla oil and its fractions | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% |
| 1515.90.90 | Other | | | | | | | | | | | | | | | | | | | | | |
| 1515.90.90.10 | Rice bran oil and its fractions | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1515.90.90.20 | Camellia oil and its fractions | 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% |
| 1515.90.90.30 | Jojoba oil and its fractions | 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% |
| 1515.90.90.40 | Tung oil and its fractions | 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% |
| 1515.90.90.90 | Other | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **1516** | **Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified, or elaidinised, whether or not refined, but not further prepared.** | | | | | | | | | | | | | | | | | | | | | |
| **1516.10** | **Animal fats and oils and their fractions** | | | | | | | | | | | | | | | | | | | | | |
| 1516.10.10.00 | Beef tallow and its fractions | 8.0% | 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% |
| 1516.10.20.00 | Whale oil and its fractions | 8.0% | 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% |
| 1516.10.90.00 | Other | 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% |
| **1516.20** | **Vegetable fats and oils and their fractions** | | | | | | | | | | | | | | | | | | | | | |
| 1516.20.10 | Of peanut oil, sunflower seed oil, rape or colza oil, perilla oil, sesame oil | | | | | | | | | | | | | | | | | | | | | |
| 1516.20.10.10 | Peanut oil and its fraction | 36.0% | 33.6% | 31.2% | 28.8% | 26.4% | 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% |
| 1516.20.10.20 | Sunflower seed oil and its fraction | 36.0% | 35.6% | 35.1% | 34.7% | 34.2% | 33.8% | 33.3% | 32.9% | 32.4% | 32.0% | 31.5% | 31.1% | 30.6% | 30.2% | 29.7% | 29.3% | 28.8% | 28.4% | 27.9% | 27.5% | 27.0% |
| 1516.20.10.30 | Rape or colza oil and its fraction | 36.0% | 35.6% | 35.1% | 34.7% | 34.2% | 33.8% | 33.3% | 32.9% | 32.4% | 32.0% | 31.5% | 31.1% | 30.6% | 30.2% | 29.7% | 29.3% | 28.8% | 28.4% | 27.9% | 27.5% | 27.0% |
| 1516.20.10.40 | Perilla oil and its fraction | 36.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 1516.20.10.50 | Sesame oil and its fraction | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% | 36.0% |