| 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% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0810.40.00.00 | Cranberries, bilberries and other fruits of the genus Vaccinium | 45.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0810.50.00.00 | Kiwifruit | 45.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 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% |