| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2103.90.90.40 | Maejooⓚ | 13% or 52won/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 |
| 2103.90.90.90 | Other | 45.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **2104** | **Soups and broths and preparations therefor; homogenised composite food preparations.** | | | | | | | | | | | | | | | | | | | | | |
| **2104.10** | **Soups and broths and preparations therefor** | | | | | | | | | | | | | | | | | | | | | |
| 2104.10.10.00 | Of meat | 18.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2104.10.20.00 | Of fish | 30.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2104.10.30.00 | Of vegetable | 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% |
| 2104.10.90.00 | Other | 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% |
| 2104.20.00.00 | Homogenised composite food preparations | 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% |
| **2105.00** | **Ice cream and other edible ice, whether or not containing cocoa.** | | | | | | | | | | | | | | | | | | | | | |
| 2105.00.10 | Ice cream | | | | | | | | | | | | | | | | | | | | | |
| 2105.00.10.10 | Not containing cocoa | 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% |
| 2105.00.10.90 | 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% |
| 2105.00.90 | Other edible ice | | | | | | | | | | | | | | | | | | | | | |
| 2105.00.90.10 | Not containing cocoa | 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% |
| 2105.00.90.90 | 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% |
| **2106** | **Food preparations not elsewhere specified or included.** | | | | | | | | | | | | | | | | | | | | | |
| **2106.10** | **Protein concentrates and textured protein substances** | | | | | | | | | | | | | | | | | | | | | |
| 2106.10.10.00 | Bean-curd | 8.0% | 7.5% | 6.9% | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2106.10.90 | Other | | | | | | | | | | | | | | | | | | | | | |
| 2106.10.90.20 | Protein concentrates | 8.0% | 7.5% | 6.9% | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2106.10.90.30 | Textured protein substances | 8.0% | 7.5% | 6.9% | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **2106.90** | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.10 | Bases for beverage, nonalcoholic | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.10.10 | Cola base | 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% |
| 2106.90.10.20 | Beverage base of perfumed fruits | 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% |
| 2106.90.10.90 | 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% |
| 2106.90.20.00 | Sugar syrups, containing added flavouring or colouring matter | 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% |
| 2106.90.30 | Products of ginseng roots | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.30.1 | Products of white ginseng | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.30.11 | Ginseng tea | 8.0% | 7.5% | 6.9% | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2106.90.30.19 | Other | 8.0% | 7.5% | 6.9% | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2106.90.30.2 | Products of red ginseng | | | | | | | | | | | | | | | | | | | | | |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2106.90.30.21 | Red ginseng tea | 754.3% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2106.90.30.29 | Other | 754.3% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2106.90.40 | Prepared edible seaweeds | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.40.10 | Laver | 8.0% | 7.5% | 6.9% | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2106.90.40.90 | Other | 8.0% | 7.5% | 6.9% | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2106.90.90 | Other | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.90.10 | Coffee creamer | 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% |
| 2106.90.90.2 | Preparations with a basis of butter | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.90.21 | Of a butter content, by weight, not exceeding 30% | 8.0% | 7.5% | 6.9% | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2106.90.90.22 | Of a butter content, by weight, exceeding 30% but not exceeding 70% | 8.0% | 7.5% | 6.9% | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2106.90.90.23 | Of a butter content, by weight, exceeding 70% | 8.0% | 7.5% | 6.9% | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2106.90.90.30 | Preparations for use in manufacturing ice cream | 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% |
| 2106.90.90.40 | Autolyzed yeast and other yeast extracts | 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% |
| 2106.90.90.50 | Flavors in preparations | 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% |
| 2106.90.90.60 | Acorn flour | 8.0% | 7.5% | 6.9% | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2106.90.90.70 | Preparations with a basis of aloe | 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% |
| 2106.90.90.80 | Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol | 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% |
| 2106.90.90.9 | Other | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.90.91 | Preparations of royal jelly and honey | 8.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2106.90.90.99 | Other | 8.0% | 7.5% | 6.9% | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **22** | **Beverages, spirits and vinegar** | | | | | | | | | | | | | | | | | | | | | |
| **2201** | **Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.** | | | | | | | | | | | | | | | | | | | | | |
| 2201.10.00.00 | Mineral waters and aerated waters | 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% |
| **2201.90** | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 2201.90.10.00 | Ice and snow | 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% |
| 2201.90.90.00 | 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% |
| **2202** | **Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.** | | | | | | | | | | | | | | | | | | | | | |
| **2202.10** | **Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured** | | | | | | | | | | | | | | | | | | | | | |