| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **0210.92** | **Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)** | | | | | | | | | | | | | | | | | | | | | |
| 0210.92.10.00 | Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) | 22.5% | 20.3% | 18.0% | 15.8% | 13.5% | 11.3% | 9.0% | 6.8% | 4.5% | 2.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0210.92.20.00 | Of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 22.5% | 20.3% | 18.0% | 15.8% | 13.5% | 11.3% | 9.0% | 6.8% | 4.5% | 2.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0210.93.00.00 | Of reptiles (including snakes and turtles) | 22.5% | 20.3% | 18.0% | 15.8% | 13.5% | 11.3% | 9.0% | 6.8% | 4.5% | 2.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **0210.99** | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 0210.99.10 | Edible flours and meals of meat or meat offal | | | | | | | | | | | | | | | | | | | | | |
| 0210.99.10.10 | Of bovine animals | 22.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0210.99.10.20 | Of swine | 22.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0210.99.10.30 | Of poultry | 22.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0210.99.10.90 | Other | 22.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0210.99.90 | Other | | | | | | | | | | | | | | | | | | | | | |
| 0210.99.90.10 | Of sheep or goats | 22.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0210.99.90.20 | Of poultry | 22.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0210.99.90.90 | Other | 22.5% | 21.0% | 19.5% | 18.0% | 16.5% | 15.0% | 13.5% | 12.0% | 10.5% | 9.0% | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **03** | **Fish and crustaceans, molluscs and other aquatic invertebrates** | | | | | | | | | | | | | | | | | | | | | |
| **0301** | **Live fish.** | | | | | | | | | | | | | | | | | | | | | |
| 0301.1 | Ornamental fish: | | | | | | | | | | | | | | | | | | | | | |
| **0301.11** | **Freshwater** | | | | | | | | | | | | | | | | | | | | | |
| 0301.11.10.00 | Fancy carp | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0301.11.90.00 | Other | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.19.00.00 | Other | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.9 | Other live fish: | | | | | | | | | | | | | | | | | | | | | |
| **0301.91** | **Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)** | | | | | | | | | | | | | | | | | | | | | |
| 0301.91.10.00 | Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0301.91.20.00 | Oncorhynchus apache and Oncorhynchus chrysogaster | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **0301.92** | **Eels (Anguilla spp.)** | | | | | | | | | | | | | | | | | | | | | |
| 0301.92.10.00 | Glass eels (Not exceeding 0.3g per unit, for aquaculture) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0301.92.20.00 | Young eels (exceeding 0.3g and not exceeding 50g per unit, for aquaculture) | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.92.90 | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0301.92.90.10 | Glass eels, other than for aquaculture | 27% or 1,879won/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 |
| 0301.92.90.90 | Other | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.93.00.00 | Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **0301.94** | **Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)** | | | | | | | | | | | | | | | | | | | | | |
| 0301.94.10.00 | Atlantic bluefin tunas (Thunnus thynnus) | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.94.20.00 | Pacific bluefin tunas (Thunnus orientalis) | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.95.00.00 | Southern bluefin tunas (Thunnus maccoyii) | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **0301.99** | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 0301.99.20.00 | Yellow tail | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.99.40 | Sea-bream | | | | | | | | | | | | | | | | | | | | | |
| 0301.99.40.10 | Fry (for aquaculture) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0301.99.40.90 | Other | 28% or 2,052won/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 |
| 0301.99.50.00 | Conger eel | 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% |
| 0301.99.60.00 | Sharp toothed eel | 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% |
| 0301.99.70.00 | Hagfish | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.99.80.00 | Flat fish | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.99.90 | Other | | | | | | | | | | | | | | | | | | | | | |
| 0301.99.90.10 | True bass | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.99.90.20 | Puffers | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.99.90.30 | Tilapia | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.99.90.40 | Rock fish (including pacific ocean perch) | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.99.90.5 | Sea bass | | | | | | | | | | | | | | | | | | | | | |
| 0301.99.90.51 | Fry (for aquaculture) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0301.99.90.59 | Other | 28.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.99.90.60 | Mullets | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.99.90.70 | Loaches | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.99.90.80 | Cat fishes | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0301.99.90.9 | Other | | | | | | | | | | | | | | | | | | | | | |
| 0301.99.90.91 | Rock Trout (Hexagrammos spp., Agrammus spp.) | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |