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
0306.19	**Other, including flours, meals and pellets of crustaceans, fit for human consumption**																					
0306.19.10.00	Smoked	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.19.90.00	Other	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0306.2	Not frozen:																					
0306.21	**Rock lobster and other sea crawfish (Palinurus spp., panulirus spp., Jasus spp.)**																					
0306.21.10.00	Smoked	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.21.90.00	Other	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.22	**Lobsters (Homarus spp.)**																					
0306.22.10	Smoked																					
0306.22.10.10	In airtight containers	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.22.10.20	Not in airtight containers	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.22.90.00	Other	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.24	**Crabs**																					
0306.24.10	Live, fresh or chilled																					
0306.24.10.10	Blue crab	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0306.24.10.20	Snow crab	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0306.24.10.90	Other	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0306.24.20.00	Dried	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.24.30.00	Salted or in brine	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.24.40	Smoked																					
0306.24.40.1	Crab meat																					
0306.24.40.11	In airtight containers	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.24.40.12	Not in airtight containers	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.24.40.90	Other	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.25	**Norway lobsters (Nephrops norvegicus)**																					
0306.25.10.00	Live, fresh or chilled	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.25.20.00	Dried	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.25.30.00	Salted or in brine	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.25.40.00	Smoked	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.26	**Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)**																					
0306.26.10.00	Live, fresh or chilled	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0306.26.20.00	Dried	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0306.26.30.00	Salted or in brine	35% or 236won/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

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0306.26.40.00	Smoked	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0306.27	**Other shrimps and prawns**																					
0306.27.10.00	Live, fresh or chilled	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0306.27.20.00	Dried	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0306.27.30.00	Salted or in brine	35% or 236won/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
0306.27.40.00	Smoked	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0306.29	**Other, including flours, meals and pellets of crustaceans, fit for human consumption**																					
0306.29.10.00	Live, fresh or chilled	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.29.20.00	Dried	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.29.30.00	Salted or in brine	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0306.29.40.00	Smoked	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0307	**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.**																					
0307.1	Oysters:																					
0307.11	**Live, fresh or chilled**																					
0307.11.10	Oyster spat																					
0307.11.10.10	For seed	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.11.10.90	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%
0307.11.90.00	Other	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0307.19	**Other**																					
0307.19.10.00	Frozen	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0307.19.20.00	Dried	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0307.19.30.00	Salted or in brine	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0307.19.40.00	Smoked	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0307.2	Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:																					
0307.21.00.00	Live, fresh or chilled	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0307.29	**Other**																					
0307.29.10.00	Frozen	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0307.29.20.00	Dried	20.0%	18.7%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.29.30.00	Salted or in brine	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%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.29.40.00	Smoked	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%	0.0%	0.0%	0.0%	0.0%	0.0%