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
0602.20	**Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts**																					
0602.20.10.00	Apple trees	18.0%	16.2%	14.4%	12.6%	10.8%	9.0%	7.2%	5.4%	3.6%	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0602.20.20.00	Pear trees	18.0%	16.2%	14.4%	12.6%	10.8%	9.0%	7.2%	5.4%	3.6%	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0602.20.30.00	Peach trees	18.0%	16.2%	14.4%	12.6%	10.8%	9.0%	7.2%	5.4%	3.6%	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0602.20.40.00	Grape vines	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%
0602.20.50.00	Persimmon trees	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%
0602.20.60.00	Citrus trees	18.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.20.70	Chestnut trees, walnut trees, korean pine trees																					
0602.20.70.10	Chestnut trees	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%
0602.20.70.20	Walnut trees	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%
0602.20.70.30	Korean pine trees	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%
0602.20.90.00	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%
0602.30.00.00	Rhododendrons and azaleas, grafted or not	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%
0602.40.00.00	Roses, grafted or not	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90	**Other**																					
0602.90.10	Flowering plants																					
0602.90.10.10	Orchids or orchises	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.10.20	Carnations	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.10.30	Guzmania empire	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.10.40	Gypsophilas	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.10.50	Chrysanthemums	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.10.60	Cactus	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.10.90	Other	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.20	Forest plants																					
0602.90.20.1	Pine trees																					
0602.90.20.11	For bonsai	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%
0602.90.20.19	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%
0602.90.20.20	Larch trees	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%
0602.90.20.30	Cryptomeria	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%
0602.90.20.40	Japanese cypress	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.20.50	Rigi-taeda	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%
0602.90.20.6	Maple trees																					
0602.90.20.61	For bonsai	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.20.69	Other	8.0%	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
0602.90.20.7	Korean Hornbeam																					
0602.90.20.71	For bonsai	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.20.79	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%
0602.90.20.8	Zelkova trees																					
0602.90.20.81	For bonsai	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.20.89	Other	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.20.9	Other																					
0602.90.20.91	For bonsai	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.20.99	Other	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.90	Other																					
0602.90.90.10	Peony trees	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.90.20	Camellia trees	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%
0602.90.90.30	Mulberry trees	18.0%	16.2%	14.4%	12.6%	10.8%	9.0%	7.2%	5.4%	3.6%	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0602.90.90.40	Mushroom spawn	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0602.90.90.90	Other	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0603	**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**																					
0603.1	Fresh:																					
0603.11.00.00	Roses	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0603.12.00.00	Carnations	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0603.13	**Orchids**																					
0603.13.10.00	Cymbidiums	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0603.13.20.00	Phalaenopsis	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0603.13.90.00	Other	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0603.14.00.00	Chrysanthemums	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0603.15.00.00	Lilies (Lilium spp.)	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0603.19	**Other**																					
0603.19.10.00	Tulips	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0603.19.20.00	Gladiolus	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0603.19.40.00	Gypsophila	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0603.19.90.00	Other	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0603.90.00.00	Other	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U