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
0805.20.90.00	Other	144.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0805.40.00.00	Grapefruit, including pomelos	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0805.50	**Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)**																					
0805.50.10.00	Lemons (Citrus limon, Citrus limonum)	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%
0805.50.20	Limes (Citrus aurantifolia, Citrus latifolia)																					
0805.50.20.10	Citrus aurantifolia	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%
0805.50.20.20	Citrus latifolia	144.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0805.90.00.00	Other	144.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0806	**Grapes, fresh or dried.**																					
0806.10.00.00	Fresh	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0806.20.00.00	Dried	21.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0807	**Melons (including watermelons) and papaws (papayas), fresh.**																					
0807.1	Melons (including watermelons):																					
0807.11.00.00	Watermelons	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0807.19.00.00	Other	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0807.20.00.00	Papaws (papayas)	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%
0808	**Apples, pears and quinces, fresh.**																					
0808.10.00.00	Apples	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
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%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0809.2	Cherries:																					
0809.21.00.00	Sour cherries (Prunus cerasus)	24.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0809.29.00.00	Other	24.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
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%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
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%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
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

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
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%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
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
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%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
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%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0812.90	**Other**																					
0812.90.10.00	Strawberries	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0812.90.90.00	Other	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
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%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
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