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
2101.1	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:																					
2101.11	**Extracts, essences and concentrates**																					
2101.11.10.00	Instant coffee	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%
2101.11.90.00	Other	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%
2101.12	**Preparations with a basis of extracts, essences or concentrates or with a basis of coffee**																					
2101.12.10.00	Preparations of instant coffee	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%
2101.12.90	Other																					
2101.12.90.10	Of containing milk, cream or their substitutes	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%
2101.12.90.90	Other	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2101.20	**Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté**																					
2101.20.10.00	Of containing sugar, lemon or their substitutes	40.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2101.20.90	Other																					
2101.20.90.1	Of containing cereals																					
2101.20.90.11	Of packing with tea bag	40.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2101.20.90.19	Other	40.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2101.20.90.90	Other	40.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2101.30	**Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof**																					
2101.30.10.00	Of barley	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2101.30.90.00	Other	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2102	**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.**																					
2102.10	**Active yeasts**																					
2102.10.10.00	Brewery yeast	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%
2102.10.20.00	Distillery yeast	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%
2102.10.30.00	Bakery yeast	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%
2102.10.40.00	Culture yeast	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%
2102.10.90.00	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%
2102.20	**Inactive yeasts; other single-cell micro-organisms, dead**																					
2102.20.10.00	Inactive yeasts	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%
2102.20.20.00	Nulook㊀	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%
2102.20.30	Chlorella																					

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2102.20.30.10	Of tablet	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%
2102.20.30.90	Other	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%
2102.20.40	Spinulina																					
2102.20.40.10	Of tablet	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%
2102.20.40.90	Other	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%
2102.20.90.00	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%
2102.30.00.00	Prepared baking powders	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%
2103	**Sauces and preparations therefor; mixed condiments and mixed seasoning; mustard flour and meal and prepared mustard.**																					
2103.10.00.00	Soya sauce	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2103.20	**Tomato ketchup and other tomato sauces**																					
2103.20.10.00	Tomato ketchup	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2103.20.20.00	Tomato sauces	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2103.30	**Mustard flour and meal and prepared mustard**																					
2103.30.10.00	Mustard flour and meal	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%
2103.30.20.00	Prepared mustard	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%
2103.90	**Other**																					
2103.90.10	Oriental sauces and the like																					
2103.90.10.10	Bean paste	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2103.90.10.20	Chinese bean paste	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2103.90.10.30	Gochujang㊀	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2103.90.10.90	Other	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2103.90.90	Other																					
2103.90.90.10	Mayonnaise	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%
2103.90.90.20	Instant curry	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2103.90.90.30	Mixed seasonings	45.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2103.90.90.40	Maejoo㊀	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%	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%