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
2104.10.30.00	Of vegetable	18.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2104.10.90.00	Other	18.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2104.20.00.00	Homogenised composite food preparations	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2105.00	**Ice cream and other edible ice, whether or not containing cocoa.**																					
2105.00.10	Ice cream																					
2105.00.10.10	Not containing cocoa	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%
2105.00.10.90	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%
2105.00.90	Other edible ice																					
2105.00.90.10	Not containing cocoa	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%
2105.00.90.90	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%
2106	**Food preparations not elsewhere specified or included.**																					
2106.10	**Protein concentrates and textured protein substances**																					
2106.10.10.00	Bean-curd	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.10.90	Other																					
2106.10.90.20	Protein concentrates	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.10.90.30	Textured protein substances	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.90	**Other**																					
2106.90.10	Bases for beverage, nonalcoholic																					
2106.90.10.10	Cola base	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%
2106.90.10.20	Beverage base of perfumed fruits	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%
2106.90.10.90	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%
2106.90.20.00	Sugar syrups, containing added flavouring or colouring matter	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%
2106.90.30	Products of ginseng roots																					
2106.90.30.1	Products of white ginseng																					
2106.90.30.11	Ginseng tea	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%
2106.90.30.19	Other	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.90.30.2	Products of red ginseng																					
2106.90.30.21	Red ginseng tea	754.3%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.90.30.29	Other	754.3%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.90.40	Prepared edible seaweeds																					
2106.90.40.10	Laver	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.90.40.90	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%
2106.90.90	Other																					
2106.90.90.10	Coffee creamer	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%
2106.90.90.2	Preparations with a basis of butter																					
2106.90.90.21	Of a butter content, by weight, not exceeding 30%	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%
2106.90.90.22	Of a butter content, by weight, exceeding 30% but not exceeding 70%	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%

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2106.90.90.23	Of a butter content, by weight, exceeding 70%	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%
2106.90.90.30	Preparations for use in manufacturing ice cream	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%
2106.90.90.40	Autolyzed yeast and other yeast extracts	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%
2106.90.90.50	Flavors in preparations	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%
2106.90.90.60	Acorn flour	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.90.90.70	Preparations with a basis of aloe	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%
2106.90.90.80	Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.90.90.9	Other																					
2106.90.90.91	Preparations of royal jelly and honey	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.90.90.99	Other	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
22	**Beverages, spirits and vinegar**																					
2201	**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**																					
2201.10.00.00	Mineral waters and aerated waters	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%
2201.90	**Other**																					
2201.90.10.00	Ice and snow	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%
2201.90.90.00	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%
2202	**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.**																					
2202.10	**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured**																					
2202.10.10.00	Coloured	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%
2202.10.90.00	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%
2202.90	**Other**																					
2202.90.10.00	Beverage based on ginseng	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%
2202.90.20.00	Beverage of fruit juice	9.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2202.90.30.00	Sikhye㊟	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%
2202.90.90.00	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%
2203.00.00.00	Beer made from malt.	30.0%	28.5%	27.0%	25.5%	24.0%	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%
2204	**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**																					