HS Code	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	Remarks
0307.81.10	- - - Live	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0307.81.20	- - - Fresh or chilled	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0307.89	- - Other:																						
0307.89.10	- - - Frozen	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0307.89.20	- - - Dried, salted or in brine; smoked	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Other, including flours, meals and pellets, fit for human consumption:																						
0307.91	- - Live, fresh or chilled:																						
0307.91.10	- - - Live	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0307.91.20	- - - Fresh or chilled	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0307.99	- - Other:																						
0307.99.10	- - - Frozen	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0307.99.20	- - - Dried, salted or in brine; smoked	20%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0307.99.90	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03.08	**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.**																						
	- Sea cucumbers (*Stichopus japonicus, Holothuroidea*):																						
0308.11	- - Live, fresh or chilled:																						
0308.11.10	- - - Live	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.11.20	- - - Fresh or chilled	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.19	- - Other:																						
0308.19.10	- - - Frozen	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.19.20	- - - Dried, salted or in brine	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.19.30	- - - Smoked	20%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus*):																						
0308.21	- - Live, fresh or chilled:																						
0308.21.10	- - - Live	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.21.20	- - - Fresh or chilled	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.29	- - Other:																						
0308.29.10	- - - Frozen	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.29.20	- - - Dried, salted or in brine	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.29.30	- - - Smoked	20%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.30	- Jellyfish (*Rhopilema spp.*):																						
0308.30.10	- - Live	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.30.20	- - Fresh or chilled	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.30.30	- - Frozen	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.30.40	- - Dried, salted or in brine	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.30.50	- - Smoked	20%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.90	- Other:																						
0308.90.10	- - Live	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.90.20	- - Fresh or chilled	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.90.30	- - Frozen	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.90.40	- - Dried, salted or in brine	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.90.50	- - Smoked	20%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0308.90.90	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
04	**Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.**																						
04.01	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**																						
0401.10	- Of a fat content, by weight, not exceeding 1%:																						
0401.10.10	- - In liquid form		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0401.10.90	- - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:																						
0401.20.10	- - In liquid form		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0401.20.90	- - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0401.40	- Of a fat content, by weight, exceeding 6% but not exceeding 10%:																						
0401.40.10	- - Milk in liquid form		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0401.40.20	- - Milk in frozen form		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0401.40.90	- - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0401.50	- Of a fat content, by weight, exceeding 10%:																						
0401.50.10	- - In liquid form		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0401.50.90	- - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
04.02	**Milk and cream, concentrated or containing added sugar or other sweetening matter.**																						
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:																						
	- - Not containing added sugar or other sweetening matter:																						
0402.10.41	- - - In containers of a gross weight of 20 kg or more		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0402.10.49	- - - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- - Other:																						
0402.10.91	- - - In containers of a gross weight of 20 kg or more		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0402.10.99	- - - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0402.21	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:																						
0402.21.20	- - - In containers of a gross weight of 20 kg or more	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	
0402.21.90	- - - Other	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	
0402.29	- - Other:																						
0402.29.20	- - - In containers of a gross weight of 20 kg or more	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	
0402.29.90	- - - Other	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	
	- Other:																						
0402.91.00	- - Not containing added sugar or other sweetening matter	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
0402.99.00	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	29.5%	29.5%	29%	29%	28.5%	28.5%	28%	28%	27.5%	27%	
04.03	**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**																						
0403.10	- Yogurt:																						
0403.10.20	- - In liquid form, whether or not condensed	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0403.10.90	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0403.90	- Other:																						

HS Code	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	Remarks
0403.90.10	- - Buttermilk	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
0403.90.90	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
04.04	**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**																						
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
0404.90.00	- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
04.05	**Butter and other fats and oils derived from milk; dairy spreads.**																						
0405.10.00	- Butter	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
0405.20.00	- Dairy spreads	20%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0405.90	- Other:																						
0405.90.10	- - Anhydrous butterfat	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	
0405.90.20	- - Butteroil	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	
0405.90.30	- - Ghee	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
0405.90.90	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
04.06	**Cheese and curd.**																						
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:																						
0406.10.10	- - Fresh (unripened or uncured) cheese, including whey cheese	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
0406.10.20	- - Curd	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
0406.20	- Grated or powdered cheese, of all kinds:																						
0406.20.10	- - In packages of a gross weight exceeding 20 kg	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
0406.20.90	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
0406.30.00	- Processed cheese, not grated or powdered	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	29.5%	29.5%	29%	29%	28.5%	28.5%	28%	28%	27.5%	27%	
0406.90.00	- Other cheese	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
04.07	**Birds' eggs, in shell, fresh, preserved or cooked.**																						
	- Fertilised eggs for incubation:																						
0407.11.00	- - Of fowls of the species *Gallus domesticus*	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0407.19	- - Other:																						
0407.19.10	- - - Of ducks	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0407.19.90	- - - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Other fresh eggs:																						
0407.21.00	- - Of fowls of the species *Gallus domesticus*	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	
0407.29	- - Other:																						
0407.29.10	- - - Of ducks	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	
0407.29.90	- - - Other	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	
0407.90	- Other:																						
0407.90.10	- - Of fowls of the species *Gallus domesticus*	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	
0407.90.20	- - Of ducks	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	
0407.90.90	- - Other	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	
04.08	**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.**																						
	- Egg yolks:																						
0408.11.00	- - Dried	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	
0408.19.00	- - Other	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	
	- Other:																						
0408.91.00	- - Dried	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	
0408.99.00	- - Other	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	
0409.00.00	**Natural honey.**	30%	28.5%	27%	25.5%	24%	22.5%	21%	19.5%	18%	16.5%	15%	13.5%	12%	10.5%	9%	7.5%	6%	4.5%	3%	1.5%	0%	
0410.00	**Edible products of animal origin, not elsewhere specified or included.**																						
0410.00.10	- Birds' nests	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0410.00.90	- Other	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05	**Products of animal origin, not elsewhere specified or included.**																						
0501.00.00	**Human hair, unworked, whether or not washed or scoured; waste of human hair.**	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05.02	**Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.**																						
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0502.90.00	- Other	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0504.00.00	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.**	30%	28.5%	27%	25.5%	24%	22.5%	21%	19.5%	18%	16.5%	15%	13.5%	12%	10.5%	9%	7.5%	6%	4.5%	3%	1.5%	0%	Unbound for Korea
05.05	**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.**																						
0505.10	- Feathers of a kind used for stuffing; down:																						
0505.10.10	- - Duck feathers	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0505.10.90	- - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0505.90	- Other:																						
0505.90.10	- - Duck feathers	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0505.90.90	- - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05.06	**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.**																						
0506.10.00	- Ossein and bones treated with acid	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0506.90.00	- Other	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05.07	**Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.**																						
0507.10	- Ivory; ivory powder and waste:																						
0507.10.10	- - Rhinoceros horns; ivory powder and waste	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0507.10.90	- - Other	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0507.90	- Other:																						
0507.90.10	- - Horns, antlers, hooves, nails, claws and beaks	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0507.90.20	- - Tortoise-shell	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0507.90.90	- - Other	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	