

ANNEX 2-A
TARIFF SCHEDULE OF KOREA

SECTION A

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
0102292000	For meat	40	B-1
0102392000	For meat	40	B-1
0102909020	For meat	40	B-1
0106202000	Fresh-water tortoises	8	Y-5
0201100000	Carcasses and half-carcasses	40	B-1
0201201000	Short ribs	40	B-1
0201209000	Other	40	B-1
0201300000	Boneless	40	B-1
0202100000	Carcasses and half-carcasses	40	B-1
0202201000	Short ribs	40	E
0202209000	Other	40	E
0202300000	Boneless	40	E
0203110000	Carcasses and half-carcasses	22.5	B-1
0203120000	Hams, shoulders and cuts thereof, with bone in	22.5	B-1
0203191000	Streaky pork	22.5	E
0203199000	Other	22.5	E
0203210000	Carcasses and half-carcasses	25	B-1
0203220000	Hams, shoulders and cuts thereof, with bone in	25	B-1
0203291000	Streaky pork	25	Y-10
0203299000	Other	25	Y-10
0206100000	Of bovine animals, fresh or chilled	18	Y-3
0206210000	Tongues	18	Y-3
0206220000	Livers	18	Y-3
0206291000	Tails	18	B-1
0206292000	Feet	18	B-1
0206299000	Other	18	B-1
0206300000	Of swine, fresh or chilled	18	B-1
0206410000	Livers	18	B-1
0206491000	Feet	18	B-1
0206499000	Other	18	B-1
0206800000	Other, fresh or chilled	18	B-1
0206900000	Other, frozen	18	B-1
0207111000	Weighing not more than 550 g	18	B-1
0207119000	Other	18	B-1
0207121000	Weighing not more than 550 g	20	B-1
0207129000	Other	20	B-1
0207131010	Leg	18	E
0207131020	Breast	18	E
0207131030	Wing	18	E
0207131090	Other	18	E
0207132010	Liver	22.5	B-1
0207132090	Other	27	E
0207141010	Leg	20	E
0207141020	Breast	20	E
0207141030	Wing	20	E

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
0207141090	Other	20	E
0207142010	Liver	20	Y-3
0207142090	Other	20	Y-3
0207410000	Not cut in pieces, fresh or chilled	18	B-1
0207420000	Not cut in pieces, frozen	18	B-1
0207441000	Cuts	18	B-1
0207451000	Cuts	18	E
0207510000	Not cut in pieces, fresh or chilled	18	B-1
0207520000	Not cut in pieces, frozen	18	B-1
0207541000	Cuts	18	B-1
0207551000	Cuts	18	E
0207601000	<i>Not cut in pieces, fresh or chilled</i>	18	B-1
0207602000	Not cut in pieces, frozen	18	B-1
0207603100	Cuts	18	B-1
0207604100	Cuts	18	E
0210110000	Hams, shoulders and cuts thereof, with bone in	25	B-1
0210120000	Bellies (streaky) and cuts thereof	30	B-1
0210190000	Other	25	B-1
0210201000	Dried or smoked	20	Y-3
0210991020	Of swine	20	Y-3
0301119000	Other		
	- Tropical fish	10	B-1
	- Other	10	S-1
0301190000	Other		
	- Tropical fish	10	B-1
	- Other	10	S-1
0301921000	Glass eel (for aquaculture)	0	Y-1
0301929000	Other		
	- Glass eel	10	S-1
	- Other	27% or 1,879won/kg, whichever is the greater	B-1
0301941000	Atlantic bluefin tunas(Thunnus thynnus)	10	E
0301942000	Pacific bluefin tunas(Thunnus orientalis)	10	E
0301950000	Southern bluefin tunas (Thunnus maccoyii)	10	E
0301992000	Yellow tail	10	Y-5
0301994010	Fry (for aquaculture)	0	Y-1
0301994090	Other	28% or 2,052won/kg, whichever is the greater	E
0301995000	Conger eel	10	Y-5
0301996000	Sharp toothed eel	10	Y-3
0301997000	Hagfish	10	Y-5
0301998000	Flat fish	10	E
0301999010	True bass	10	E
0301999020	Puffers	10	E
0301999030	Tilapia	10	E
0301999040	Rock fish (including pacific ocean perch)	10	E
0301999051	Fry (for aquaculture)	0	Y-1
0301999059	Other	28	E
0301999060	Mullets	10	E
0301999091	Rock Trout (Hexagrammos spp., Agrammus spp.)	10	E

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
0301999095	Croakers	28	E
0301999099	Other	10	E
0302210000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20	B-1
0302220000	Plaice (Pleuronectes platessa)	20	Y-3
0302240000	Turbots(Psetta maxima)	20	Y-3
0302290000	Other	20	Y-3
0302310000	Albacore or longfinned tunas (Thunnus alalunga)	20	Y-3
0302320000	Yellowfin tunas (Thunnus albacares)	20	Y-3
0302340000	Bigeye tunas (Thunnus obesus)	20	B-1
0302352000	Pacific bluefin tunas(Thunnus orientalis)	20	Y-3
0302390000	Other	20	Y-3
0302420000	Anchovies(Engraulis spp.)	20	E
0302460000	Cobia(Rachycentron canadum)	20	E
0302470000	Swordfish(Xiphias gladius)	20	E
0302510000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	S-1
0302540000	Hake(Merluccius spp., Urophycis spp.)	20	E
0302560000	Blue whiting(Micromesistius poutassou, Micromesistius australis)	20	E
0302590000	Other		
	- Other	20	E
0302710000	Tilapias(Oreochromis spp.)	20	E
0302720000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	E
0302730000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	20	E
0302790000	Other	20	E
0302820000	Rays and skates(Rajidae)	20	E
0302830000	Toothfish(Dissostichus spp.)	20	E
0302840000	Seabass(Dicentrarchus spp.)	20	E
0302850000	Seabream(Sparidae)	20	E
0302891000	Yellow tail	20	Y-3
0302892000	Hair tail	20	E
0302896000	Seabream(other than Sparidae)	20	E
0302899010	Japanese spanish mackerel(Scomberomorus niphonius)	20	E
0302899020	Puffers	20	E
0302899030	Pomfret	20	E
0302899040	Angler (Monkfish)	20	E
0302899090	Other	20	E
0303230000	Tilapias(Oreochromis spp.)	10	Y-10
0303240000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10	E
0303250000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10	E
0303290000	Other	10	Y-10
0303310000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus	10	Y-3

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
	stenolepis)		
0303320000	Plaice (Pleuronectes platessa)	10	Y-3
0303340000	Turbots(Psetta maxima)	10	Y-3
0303390000	Other	10	S-1
0303420000	Yellowfin tunas (Thunnus albacares)	10	S-1
0303430000	Skipjack or stripe-bellied bonito	10	S-1
0303440000	Bigeye tunas (Thunnus obesus)	10	S-1
0303452000	Pacific bluefin tunas(Thunnus orientalis)	10	S-1
0303490000	Other	10	S-1
0303510000	Herrings (Clupea harengus, Clupea pallasii)	10	S-1
0303530000	Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus)	10	Y-3
0303540000	Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus)	10	B-1
0303550000	Jack and horse mackerel(Trachurus spp.)	10	Y-10
0303560000	Cobia(Rachycentron canadum)	10	E
0303570000	Swordfish(Xiphias gladius)	10	E
0303630000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	10	S-1
0303670000	Alaska Pollack(Theragra chalcogramma)	25	E
0303680000	Blue whiting(Micromesistius poutassou, Micromesistius australis)	10	E
0303699000	Other	25	E
0303810000	Dogfish and other sharks	10	S-1
0303821000	Rays	10	Y-5
0303822000	Skates	10	E
0303892000	Hair tail	10	E
0303893010	Red horsehead fish(Branchiostegus Japonicus)	10	S-1
0303893090	Other	10	Y-10
0303895000	Yellow corvina	10	E
0303896000	Saury(including horn fish)	28	E
0303897000	Japanese spanish mackerel(Scomberomorus niphonius)	10	E
0303898000	Puffers	10	Y-5
0303899050	Rock fish(including pacific ocean perch)	10	Y-5
0303899060	Angler(Monkfish)	10	E
0303899070	Hagfish(Pacific, Atlantic)	10	Y-5
0303899091	Croakers	43	E
0303899099	Other	10	E
0305202000	Roes, dried	20	Y-3
0305592000	Anchovy	20	B-1
0305631000	Salt fermented anchovy	20	Y-5
0305640000	Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads(Channa spp.)	20	Y-3
0305696000	Yellow corvina	20	Y-5
0305699000	Other	20	Y-5
0305713000	Salted or in brine	20	Y-3
0305729000	Other		

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
	4. Of anchovies (<i>Engraulis</i> spp.)		
	B. Dried whether or not salted but not smoked	20	B-1
	C. Salted(but not dried or smoked) or in brine		
	- Salt fermented anchovy	20	S-1
	5. Of anchovies, other than <i>Engraulis</i> spp.		
	B. Dried whether or not salted but not smoked	20	B-1
	C. Salted(but not dried or smoked) or in brine	20	S-1
	6. Of Alaska pollack		
	C. Salted(but not dried or smoked) or in brine	20	S-1
	7. Of yellow corvina		
	C. Salted(but not dried or smoked) or in brine	20	S-1
	8. Of puffers		
	C. Salted(but not dried or smoked) or in brine	20	S-1
	9. Of sharp toothed eel		
	C. Salted(but not dried or smoked) or in brine	20	S-1
	10. Of sand lance		
	C. Salted(but not dried or smoked) or in brine	20	S-1
	11. Of blenny or gunnel, including juvenile white bait		
	C. Salted(but not dried or smoked) or in brine	20	S-1
	18. Other		
	C. Salted(but not dried or smoked) or in brine	20	S-1
0305790000	Other		
	5. Of anchovies (<i>Engraulis</i> spp.)		
	B. Dried whether or not salted but not smoked	20	Y-10
	C. Salted(but not dried or smoked) or in brine		
	- Salt fermented anchovy	20	Y-10
	6. Of anchovies, other than <i>Engraulis</i> spp.		
	B. Dried whether or not salted but not smoked	20	Y-10
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	7. Of Alaska pollack		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	8. Of yellow corvina		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	9. Of puffers		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	10. Of sharp toothed eel		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	11. Of sand lance		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	12. Of blenny or gunnel, including juvenile white bait		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	19. Other		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
0306143090	Other	14	B-1
0306149090	Other	14	Y-10
0306161090	Other	20	See Appendix 2-A-1 of the Schedule of Korea
0306169090	Other	20	See Appendix 2-A-1 of the Schedule of Korea
0306171090	Other	20	See Appendix 2-A-1 of the Schedule of

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
			Korea
0306179090	Other	20	See Appendix 2-A-1 of the Schedule of Korea
0306241010	Blue crab	20	B-1
0306241020	Snow crab	20	B-1
0306241090	Other	20	S-1
0306261000	Live, fresh or chilled	20	See Appendix 2-A-1 of the Schedule of Korea
0306262000	Dried	20	B-1
0306263000	Salted or in brine	38% or 256won/kg, whichever is the greater	E
0306271000	Live, fresh or chilled	20	See Appendix 2-A-1 of the Schedule of Korea
0306272000	Dried	20	B-1
0306273000	Salted or in brine	38% or 256won/kg, whichever is the greater	Y-10
0307210000	Live, fresh or chilled	20	S-1
0307411000	Cuttle fish	10	Y-5
0307412000	Squid	10	B-1
0307491010	Cuttle fish	10	B-1
0307491020	Squid	22	B-1
0307492000	Salted or in brine	10	B-1
0307493000	Dried	10	B-1
0307494020	Squid		
	- Not in airtight containers	20	B-1
0307712010	For seed	0	Y-1
0307712090	Other	20	Y-3
0307714000	Baby clams	20	S-1
0307791030	Baby clams	20	Y-5
0307791040	Ark shell	20	Y-5
0307791090	Other	20	Y-5
0307793020	Baby clams	20	Y-5
0307793090	Other	20	Y-3
0307810000	Live, fresh or chilled	20	B-1
0307891000	Frozen	20	S-1
0307893000	Salted or in brine	20	Y-3
0307991900	Other	20	Y-10
0307993900	Other	20	Y-3
0308291000	Frozen	20	Y-5
0308302000	Frozen	20	Y-3
0308902090	Other	20	Y-3
0401100000	Of a fat content, by weight, not exceeding 1 %	36	B-1
0401200000	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	36	B-1
0401401000	Frozen cream	36	B-1
0401409000	Other	36	B-1
0401501000	Frozen cream	36	B-1
0401509000	Other	36	B-1

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
0402101010	Skim milk powder	176	B-1
0402101090	Other	176	B-1
0402109000	Other	176	B-1
0402211000	Whole milk powder	176	B-1
0402219000	Other	176	B-1
0402290000	Other	176	B-1
0402911000	Evaporated milk	89	B-1
0402919000	Other	89	B-1
0402991000	Sweetened evaporated milk	89	B-1
0402999000	Other	89	B-1
0403101000	Fluid	36	B-1
0403102000	Frozen	36	B-1
0403109000	Other	36	B-1
0403901000	Butter milk	89	B-1
0403902000	Curdled milk and cream	20	Y-3
0403909000	Other fermented or acidified milk and cream	20	Y-3
0404101011	For feeding	20	S-1
0404101019	Other	20	S-1
0404101091	For feeding	20	S-1
0404101099	Other	20	S-1
0404102111	For feeding	20	S-1
0404102119	Other	20	S-1
0404102121	For feeding	20	S-1
0404102129	Other	20	S-1
0404102131	For feeding	20	S-1
0404102139	Other	20	S-1
0404102191	For feeding	20	S-1
0404102199	Other	20	S-1
0404102910	For feeding	20	S-1
0404102990	Other	20	S-1
0404901000	Of a fat content, by weight, not exceeding 1.5 %	36	E
0404902000	Of a fat content, by weight, exceeding 1.5 %	36	E
0405100000	Butter	89	B-1
0405900000	Other	89	B-1
0406101010	Mozzarella cheese	36	E
0406101020	Cream cheese	36	E
0406101090	Other	36	E
0406102000	Curd	20	Y-3
0406200000	Grated or powdered cheese, of all kinds	36	B-1
0406300000	Processed cheese, not grated or powdered	36	B-1
0406400000	Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	20	Y-3
0406901000	Cheddar cheese	36	E
0406902000	Gouda cheese	36	E
0406903000	Camembert cheese	36	E
0406904000	Emmental cheese	36	E
0406909000	Other	36	E
0407110000	Of fowls of the species Gallus domesticus	27	B-1
0407190000	Other	27	B-1
0407210000	Of fowls of the species Gallus domesticus	20	Y-3
0407290000	Other	20	Y-3
0407900000	Other	20	Y-3
0408910000	Dried	20	Y-3

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
0408991000	Of fowls of the species Gallus domesticus	41.6	B-1
0408999000	Other	20	Y-3
0409000000	Natural honey.	243% or 1,864won/kg, whichever is the greater	Y-15
0506902000	Powder of bones	20	Y-3
0507901110	In whole	20	B-1
0507901190	Other	20	B-1
0507901200	Antlers	20	B-1
0602109000	Other	8	Y-5
0602901090	Other	8	Y-5
0602909090	Other	8	S-1
0603110000	Roses	25	Y-10
0603120000	Carnations	25	Y-10
0603131000	Cymbidiums	25	Y-10
0603132000	Phalaenopsis	20	S-1
0603139000	Other	20	S-1
0603140000	Chrysanthemums	25	Y-10
0603150000	Lilies(Lilium spp.)	20	S-1
0603194000	Gypsophila	20	S-1
0603199000	Other	20	Y-5
0603900000	Other	20	S-1
0701100000	For seed	304	B-1
0701900000	Other	304	B-1
0702000000	Tomatoes, fresh or chilled.	20	S-1
0703101000	Onions	135% or 180won/kg, whichever is the greater	E
0703201000	Peeled	360% or 1,800won/kg, whichever is the greater	E
0703209000	Other	360% or 1,800won/kg, whichever is the greater	E
0704100000	Cauliflowers and headed broccoli	20	S-1
0704200000	Brussels sprouts	20	S-1
0709200000	Asparagus	20	S-1
0709517000	Cultivated mushrooms (<i>Agaricus bisporus</i>)	20	Y-3
0709592000	Oak mushrooms	20	S-1
0709601000	Sweet peppers (bell type)	270% or 6,210won/kg, whichever is the greater	E
0709609000	Other	270% or 6,210won/kg, whichever is the greater	E
0709930000	Pumpkins, squash and gourds(<i>Cucurbita</i> spp.)	20	S-1
0709999000	Other		
	- Pumpkins, squash and gourds(other than <i>Cucurbita</i> spp.)	20	S-1

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
0710801000	Onions	20	S-1
0710802000	Garlic	27	Y-10
0710807000	Fruits of the genus Capsicum or of the genus Pimenta	27	E
0711901000	Garlic	360% or 1,800won/kg, whichever is the greater	E
0711905091	Fruits of the genus capsicum or of the genus pimenta	270% or 6,210won/kg, whichever is the greater	E
0712200000	Onions	135% or 180won/kg, whichever is the greater	E
0712391020	Oak mushrooms	20	Y-5
0712901000	Garlic	360% or 1,800won/kg, whichever is the greater	Y-10
0712902010	Bracken	30% or 1,807won/kg, whichever is the greater	B-1
0712902030	Welsh onions	20	Y-5
0712902040	Carrots	20	S-1
0712902050	Pumpkins	20	Y-5
0712902070	Taro stems	20	Y-5
0712902091	Sweet corn for seeds	370	B-1
0712902092	Sweet corn, excluding those for seeds	370	B-1
0713311000	For seed	607.5	B-1
0713319000	Other	607.5	B-1
0713321000	For seed	420.8	B-1
0713329000	Other	420.8	Y-15
0713331000	For seed	27	E
0713339000	Other	27	E
0713340000	Bambara beans(Vigna subterranea or Voandzeia subterranea)	27	B-1
0713350000	Cow peas(Vigna unguiculata)	27	B-1
0713390000	Other	27	B-1
0713400000	Lentils	20	Y-5
0714101000	Fresh	887.4	E
0714102010	Chips	887.4	E
0714102020	Pellets	887.4	B-1
0714102090	Other	887.4	E
0714103000	Chilled	887.4	E
0714104000	Frozen	45	E
0714201000	Fresh	385% or 338won/kg, whichever is the greater	B-1
0714202000	Dried	385	B-1
0714203000	Chilled	385	B-1
0714204000	Frozen	20	Y-5

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
0714209000	Other	385	B-1
0714301000	Frozen	20	Y-5
0714309000	Other	385	C
0714401000	Frozen	20	Y-5
0714409000	Other	385	C
0714501000	Frozen	20	Y-5
0714509000	Other	385	C
0714901010	Frozen	20	Y-5
0714901090	Other	18	Y-5
0714909010	Frozen	20	Y-5
0714909090	Other	385	C
0801310000	In shell	8	Y-5
0801320000	Shelled	8	Y-5
0802310000	In shell	45	B-1
0802320000	Shelled	30	Y-10
0802410000	In shell	219.4% or 1,470won/kg, whichever is the greater	B-1
0802420000	Shelled	219.4% or 1,470won/kg, whichever is the greater	B-1
0802901010	In shell	566.8% or 2,664won/kg, whichever is the greater	B-1
0802901020	Shelled	566.8% or 2,664won/kg, whichever is the greater	B-1
0803100000	Plantains	30	E
0803900000	Other	30	Y-10
0804100000	Dates	30	B-1
0804300000	Pineapples	30	Y-10
0804501000	Guavas	30	Y-10
0804502000	Mangoes	30	Y-10
0804503000	Mangosteens	30	Y-10
0805100000	Oranges	50	E
0805201000	Korean citrus	144	E
0805209000	Other	144	E
0805501000	Lemons (Citrus limon, Citrus limonum)	20	S-1
0805900000	Other	144	E
0806100000	Fresh	45	B-1
0806200000	Dried	20	S-1
0807190000	Other	20	S-1
0807200000	Papaws (papayas)	30	Y-10
0808100000	Apples	45	E
0808300000	Pears	45	E
0809210000	Sour cherries(Prunus cerasus)	20	S-1
0809290000	Other	20	S-1
0809300000	Peaches, including nectarines	45	B-1
0809402000	Sloes	20	S-1
0810100000	Strawberries	20	S-1
0810500000	Kiwifruit	20	S-1

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
0810600000	Durians	45	Y-10
0810701000	Sweet persimmons	45	B-1
0810709000	Other	20	S-1
0810903000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	B-1
0810905000	Mumes	20	S-1
0810909000	Other	45	Y-10
0811100000	Strawberries	20	S-1
0811901000	Chestnuts	30	B-1
0811902000	Jujubes	30	B-1
0811903000	Pine-nuts	30	B-1
0811909000	Other	30	Y-10
0812100000	Cherries	20	S-1
0812901000	Strawberries	20	S-1
0813300000	Apples	45	B-1
0813401000	Persimmons	50	B-1
0813402000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	B-1
0813409000	Other	45	Y-10
0813500000	Mixtures of nuts or dried fruits of this Chapter	20	S-1
0814001000	Peel of citrus fruit	20	Y-5
0902100000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	513.6	E
0902200000	Other green tea (not fermented)	513.6	E
0904210000	Dried, neither crushed nor ground	270% or 6,210won/kg, whichever is the greater	E
0904220000	Crushed or ground	270% or 6,210won/kg, whichever is the greater	E
0910111000	Fresh or chilled	377.3% or 931won/kg, whichever is the greater	B-1
0910112000	Dried	377.3% or 931won/kg, whichever is the greater	Y-10
0910119000	Other	377.3% or 931won/kg, whichever is the greater	Y-10
0910121000	Fresh or chilled	377.3% or 931won/kg, whichever is the greater	Y-10
0910122000	Dried	377.3% or 931won/kg, whichever is the greater	Y-10

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
0910129000	Other	377.3% or 931won/kg, whichever is the greater	Y-10
1003101000	Malting barley	513	C
1003102000	Unhulled barley	324% or 326won/kg, whichever is the greater	C
1003103000	Naked barley	299.7% or 361won/kg, whichever is the greater	C
1003109000	Other	299.7	C
1003901000	Malting barley	513	C
1003902000	Unhulled barley	324% or 326won/kg, whichever is the greater	C
1003903000	Naked barley	299.7% or 361won/kg, whichever is the greater	C
1003909000	Other	299.7	C
1005902000	Popcorn	630	C
1005909000	Other	328	C
1006100000	Rice in the husk (paddy or rough)	-	R
1006201000	Nonglutinous	-	R
1006202000	Glutinous	-	R
1006301000	Nonglutinous	-	R
1006302000	Glutinous	-	R
1006400000	Broken rice	-	R
1008100000	Buckwheat	256.1	B-1
1008400000	Fonio(<i>Digitaria</i> spp.)	800.3	C
1008500000	Quinoa(<i>Chenopodium quinoa</i>)	800.3	C
1008600000	Triticale	800.3	C
1008900000	Other cereals	800.3	C
1102901000	Barley flour	260	C
1102902000	Rice flour	-	R
1102909000	Other	800.3	C
1103110000	Of wheat	20	S-1
1103130000	Of maize (corn)	162.9	B-1
1103191000	Of barley	260	C
1103192000	Of oats	554.8	C
1103193000	Of rice	-	R
1103199000	Other	800.3	C
1103201000	Of wheat	20	S-1
1103202000	Of rice	-	R
1103203000	Of barley	20	S-1
1103209000	Other	20	S-1
1104120000	Of oats	554.8	C
1104191000	Of rice	-	R
1104192000	Of barley	233	C
1104199000	Other	800.3	C
1104220000	Of oats	554.8	C

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
1104230000	Of maize (corn)	167	B-1
1104291000	Of coicis semen	800.3	C
1104292000	Of barley	126	C
1104299000	Other	800.3	C
1104301000	Of rice	5	Y-5
1105100000	Flour, meal and powder	304	B-1
1105200000	Flakes, granules and pellets	304	B-1
1106201000	Of arrow roots	8	Y-5
1106209000	Other	8	Y-5
1106300000	Of the products of Chapter 8	8	Y-5
1107100000	Not roasted	269	C
1107201000	Smoked	269	C
1108110000	Wheat starch	50.9	B-1
1108121000	For food	226	B-1
1108129000	Other	226	B-1
1108130000	Potato starch	455	B-1
1108141000	For food	455	E
1108149000	Other	455	E
1108191000	Of sweet potato	241.2	Y-15
1108199000	Other	800.3	C
1108200000	Inulin	800.3	C
1201101000	For bean sprouts	487% or 956won/kg, whichever is the greater	B-1
1201109000	Other	487% or 956won/kg, whichever is the greater	B-1
1201902000	For feeding	487% or 956won/kg, whichever is the greater	B-1
1201903000	For bean sprouts	487% or 956won/kg, whichever is the greater	B-1
1201909000	Other	487% or 956won/kg, whichever is the greater	B-1
1202301000	In shell	230.5	B-1
1202302000	Shelled, whether or not broken	230.5	B-1
1202410000	In shell	230.5	B-1
1202420000	Shelled, whether or not broken	230.5	B-1
1207400000	Sesamum seeds	630% or 6,660won/kg, whichever is the greater	B-1
1207991000	Perilla seeds	20	Y-3
1211201110	Wood-cultivated ginseng	222.8	B-1
1211201190	Other	222.8	B-1
1211201210	Major roots	222.8	B-1
1211201290	Other	222.8	B-1
1211201310	Major root	754.3	B-1

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
1211201390	Other	754.3	B-1
1211202120	Tablet or capsule	18	S-1
1211202210	Powder	754.3	B-1
1211202220	Tablet or capsule	754.3	B-1
1211202290	Other	754.3	B-1
1211209100	Leaves and stems of ginseng	754.3	B-1
1211209200	Ginseng seed	754.3	B-1
1211209900	Other	754.3	B-1
1212211010	Dried	20	B-1
1212212010	Dried	20	B-1
1212212020	Salted	20	B-1
1212213010	Dried	20	B-1
1212215010	Salted	20	Y-10
1212215090	Other	20	B-1
1212219099	Other	20	B-1
1212291090	Other		
	- Dried	20	B-1
1212292090	Other		
	- Dried	20	B-1
	- Salted	20	B-1
1212293090	Other		
	- Dried	20	B-1
1212295090	Other		
	- Other	20	B-1
1212299099	Other	20	Y-10
1214901000	Fodder roots	20	S-1
1214909090	Other	20	S-1
1301909000	Other	3	Y-5
1302191110	White ginseng extract	20	S-1
1302191210	Red ginseng extract	754.3	B-1
1302191220	Red ginseng extract powder	754.3	B-1
1302191290	Other	754.3	B-1
1302191900	Other	20	B-1
1401101000	Bamboos, phyllostachys	8	S-1
1401102000	Raw bamboos	8	S-1
1401109000	Other	8	Y-5
1507901010	For food	5	Y-5
1507901020	For manufacturing biodiesel	5	E
1507901090	Other	5	E
1507909000	Other	5	Y-5
1514191000	Refined oil	5	E
1514199000	Other	5	E
1514991010	Other Rape oil or colza oil	5	E
1514991020	Mustard oil	5	E
1514999000	Other	5	E
1515500000	Sesame oil and its fractions	630% or 12,060won/kg, whichever is the greater	B-1
1515901000	Perilla oil and its fractions	36	C
1515909010	Rice bran oil and its fractions	5	Y-3
1516201010	Peanut oil and its fraction	20	S-1
1516201040	Perilla oil and its fraction	36	B-1
1516201050	Sesame oil and its fraction	20	S-1
1516202090	Other	8	Y-5

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
1601001000	Sausages	18	B-1
1601009000	Other	30	B-1
1602100000	Homogenised preparations	30	B-1
1602321010	Samge-tang ^(k)	30	B-1
1602321090	Other	30	E
1602329000	Other	30	E
1602391000	In airtight containers	30	B-1
1602399000	Other	30	B-1
1602411000	In airtight containers	30	B-1
1602419000	Other	27	B-1
1602421000	In airtight containers	30	B-1
1602429000	Other	27	B-1
1602491000	In airtight containers	30	E
1602499000	Other	27	E
1602501000	In airtight containers	72	B-1
1602509000	Other	72	B-1
1603001000	Meat extracts	30	B-1
1603002000	Meat juices	30	B-1
1604131000	In airtight containers	20	Y-5
1604141011	In oil	20	E
1604141012	Boiled	20	E
1604141019	Other	20	Y-10
1604141021	In oil	20	E
1604141022	Boiled	20	E
1604141029	Other	20	E
1604141031	In oil	20	E
1604141032	Boiled	20	E
1604141039	Other	20	E
1604149000	Other	20	Y-10
1604179000	Other	20	Y-5
1604199090	Other	20	Y-5
1604204010	Of crab flavor	20	Y-5
1604204090	Other	20	Y-5
1604209000	Other	20	Y-5
1605219000	Other	20	See Appendix 2-A-1 of the Schedule of Korea
1605519000	Other	20	Y-5
1605529000	Other	20	Y-5
1605541090	Other	20	Y-5
1605542091	Seasoned squid	20	B-1
1605542099	Other	20	Y-5
1605559000	Other	20	Y-5
1605561090	Other	20	Y-5
1605562090	Other	20	Y-3
1605569090	Other	20	Y-5
1605579000	Other	20	Y-5
1605589000	Other	20	Y-3
1605592090	Other	20	Y-5
1605599090	Other	20	Y-5
1605629000	Other	20	Y-5
1605639000	Other	20	Y-3
1605699000	Other	20	Y-5
1701910000	Containing added flavouring or colouring	30	B-1

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
	matter		
1701990000	Other	30	B-1
1702301000	Glucose	8	Y-3
1702401000	Glucose	8	Y-3
1702601000	Fructose	8	Y-3
1702901000	Artificial honey	243	B-1
1702902000	Caramel	8	Y-3
1702903000	Maltose	8	Y-3
1702909000	Other	8	Y-3
1806902290	Other	-	R
1806902910	Of malt extract	20	Y-3
1806902999	Other	-	R
1806903091	Rice in grain form	8	B-1
1806903099	Other	8	Y-3
1901101010	Prepared dry milk	36	B-1
1901101090	Other	40	B-1
1901201000	Of rice flour	-	R
1901209000	Other	-	R
1901901000	Malt extract	30	B-1
1901902010	Of a fat content, by weight, not exceeding 30 %	36	E
1901902020	Of a fat content, by weight, exceeding 30 %	36	E
1901909091	Of rice flour	-	R
1901909099	Other	-	R
1902191000	Noodles	5	Y-3
1902192000	Chinese vermicelli	20	Y-5
1904109000	Other	5.4	Y-3
1904201000	Of Musli type preparations	20	S-1
1904209000	Other	5.4	Y-3
1904901010	Steamed or boiled rice	50	B-1
1904901090	Other	8	B-1
1904909000	Other	8	Y-3
1905901050	Bakers' wares of rice	8	Y-5
1905909020	Rice paper	8	Y-3
2001901000	Fruit and nuts	30	B-1
2001909040	Sweet corn	20	S-1
2001909060	Garlic	30	B-1
2001909070	Onions	30	B-1
2001909090	Other	30	C
2004100000	Potatoes	18	Y-5
2005800000	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	15	Y-3
2005991000	Kim-chi®	20	B-1
2006001000	Marrons glacés	30	B-1
2006002000	Pineapples	30	B-1
2006003000	Ginger	30	C
2007911000	Jams, fruit jellies and marmalades	20	Y-5
2007991000	Jams, fruit jellies and marmalades	30	B-1
2008119000	Other	63.9	B-1
2008200000	Pineapples	45	Y-10
2008301000	Citrus junos	45	B-1
2008309000	Other	45	B-1
2008400000	Pears	45	B-1
2008500000	Apricots	20	S-1
2008600000	Cherries	20	S-1

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
2008800000	Strawberries	20	S-1
2008930000	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccus, Vaccinium vitis-idaea)	45	B-1
2008971010	In airtight containers, added sugar	50	Y-10
2008971090	Other	45	B-1
2008972000	Fruit salad	20	S-1
2008979000	Other	45	Y-10
2008991000	Grapes	45	B-1
2008992000	Apples	45	C
2008993000	Popcorn	45	B-1
2008994000	Salted Japanese pepper	45	B-1
2008999000	Other	45	Y-10
2009110000	Frozen	54	C
2009120000	Not frozen, of a Brix value not exceeding 20	20	S-1
2009190000	Other	54	C
2009311000	Lemon juice	20	Y-5
2009312000	Lime juice	20	S-1
2009319000	Other	20	S-1
2009392000	Lime juice	20	S-1
2009399000	Other	20	Y-5
2009410000	Of a Brix value not exceeding 20	50	B-1
2009490000	Other	20	Y-5
2009690000	Other	20	S-1
2009710000	Of a Brix value not exceeding 20	20	S-1
2009810000	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccus, Vaccinium vitis-idaea) juice	50	B-1
2009891010	Peach juice	50	B-1
2009891090	Other	50	Y-10
2101201000	Of containing sugar, lemon or their substitutes	20	Y-3
2101209011	Of packing with tea bag	40	C
2101209019	Other	40	C
2101209090	Other	40	C
2103100000	Soya sauce	8	Y-5
2103901010	Bean paste	8	S-1
2103901020	Chinese bean paste	8	Y-5
2103901030	Gochujang ^(k)	20	S-1
2103909030	Mixed seasonings	45	B-1
2103909040	Maejoo ^(k)	13% or 52won/kg, whichever is the greater	S-1
2103909090	Other	45	B-1
2104200000	Homogenised composite food preparations	30	B-1
2106101000	Bean-curd	8	Y-5
2106903021	Red ginseng tea	754.3	B-1
2106903029	Other	754.3	B-1
2106904010	Laver	8	S-1
2106909021	Of a butter content, by weight, not exceeding 30 %	8	S-1
2106909022	Of a butter content, by weight, exceeding 30 % but not exceeding 70 %	8	S-1
2106909023	Of a butter content, by weight, exceeding 70 %	8	S-1
2106909050	Flavors in preparations	8	Y-5

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
2202901000	Beverage based on ginseng	8	Y-5
2202902000	Beverage of fruit juice	9	Y-5
2203000000	Beer made from malt.	30	Y-5
2206002090	Other	15	Y-5
2207101000	Roughly distilled alcohol for beverages	10	Y-5
2207109010	Fermented alcohol for manufacture of liquors	270	B-1
2208201000	Cognac	15	Y-5
2208209000	Other	15	Y-5
2208301000	Scotch whisky	20	Y-5
2208309000	Other	20	Y-5
2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	20	Y-5
2208500000	Gin and geneva	20	Y-5
2208600000	Vodka	20	Y-5
2208709000	Other	20	Y-5
2208901000	Brandies other than that of subheading 2208.20	20	Y-5
2208909000	Other	20	Y-5
2301209000	Other	5	Y-3
2308009000	Other	20	Y-5
2309902010	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)	50.6	B-1
2309902020	Chiefly on the basis of flavourings	50.6	B-1
2309902099	Other	50.6	Y-10
2309909000	Other	50.6	B-1
2523100000	Cement clinkers	5	Y-3
2523210000	White cement, whether or not artificially coloured	5	Y-3
2523290000	Other	5	Y-3
2523901000	Slag cements	5	Y-3
2710121000	Motor spirit	3	Y-3
2710129000	Other	5	Y-3
2710191090	Other	5	Y-3
2710192010	Kerosene	3	Y-3
2710192020	Jet fuel	3	Y-3
2710192090	Other	5	Y-3
2710193000	Gas oils	3	Y-3
2710194010	Light fuel oil (bunker A)	3	Y-3
2710194020	Fuel oil (bunker B)	3	Y-3
2710194030	Bunker C	3	Y-3
2710194090	Other	5	Y-3
2710195010	Raw oils	7	Y-3
2710195020	Lubricating base oil	7	Y-3
2710201010	Motor spirit	5	Y-3
2710201090	Other	5	Y-3
2710209190	Other	5	Y-3
2710209210	Kerosene	5	Y-3
2710209220	Jet fuel	5	Y-3
2710209290	Other	5	Y-3
2710209300	Gas oils	5	Y-3
2710209410	Light fuel oil (bunker A)	5	Y-3
2710209420	Fuel oil (bunker B)	5	Y-3
2710209430	Bunker C	5	Y-3
2710209490	Other	5	Y-3
2710209510	Raw oils	7	Y-3

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
2710209520	Lubricating base oil	7	Y-3
2815110000	Solid	5.5	Y-3
2815120000	In aqueous solution (soda lye or liquid soda)	8	Y-3
2852102000	Of subheading 2918.11, 2931.00, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091		
	- 2934.99.90(other)	6.5	Y-5
	- 3707.90.2100(For colour photography)	6.5	Y-5
	- 3707.90.2920(For graphic art)	6.5	Y-5
	- 3707.90.3100(For colour photography)	6.5	Y-5
2852902000	Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090		
	- Of subheading 2934.99.9090	6.5	Y-5
2903150000	Ethylene dichloride (ISO) (1,2-dichloroethane)	5	Y-3
2903210000	Vinyl chloride (chloroethylene)	5.5	Y-3
2905122010	For making semiconductor	5.5	Y-3
2905122090	Other	5.5	Y-3
2905130000	Butan-1-ol (n-butyl alcohol)	5	Y-3
2905140000	Other butanols	5.5	Y-3
2905161000	2-ethylhexyl alcohol	5.5	Y-3
2905320000	Propylene glycol (propane-1,2-diol)	5.5	Y-3
2905392000	Neopentyl glycol	5.5	Y-3
2905430000	Mannitol	8	S-1
2905440000	D-glucitol (sorbitol)	8	S-1
2907111000	Phenol	5.5	Y-3
2907231000	4,4'-Isopropylidenediphenol (bisphenol A)	5.5	Y-3
2910200000	Methyloxirane (propylene oxide)	5.5	Y-3
2910300000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	Y-3
2914110000	Acetone	5.5	Y-3
2915210000	Acetic acid	5.5	Y-3
2915310000	Ethyl acetate	5.5	S-1
2915320000	Vinyl acetate	5.5	Y-3
2915339000	Other	5.5	Y-3
2916111000	Acrylic acid	6.5	Y-3
2916121000	Ethyl acrylate	6.5	Y-3
2916122000	Methyl acrylate	6.5	Y-3
2916123000	Butyl acrylate	6.5	Y-3
2916124000	2-ethyl hexyl acrylate	6.5	Y-3
2916131000	Methacrylic acid	6.5	Y-3
2916141000	Methyl methacrylate	6.5	Y-3
2917321000	Di-2-ethyl hexyl orthophthalate	6.5	Y-3
2917329000	Other	6.5	Y-3
2917342000	Diisodecyl orthophthalate	6.5	Y-3
2917350000	Phthalic anhydride	6.5	Y-3
2917391000	Isophthalic acid	6.5	Y-3
2934999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	Y-3
2934999090	Other	6.5	Y-3
3002109030	Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing		

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
	agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]		
	- Of subheading 2934.99.9090	6.5	Y-5
	- Of subheading 3907.20.2000	6.5	Y-5
3102101000	Agricultural fertilizers or for manufacturing agricultural fertilizers	2	Y-3
3102109000	Other	6.5	Y-3
3301904520	Of red ginseng	754.3	B-1
3305100000	Shampoos	5	Y-3
3305901000	Hair rinses	5	Y-3
3401119000	Other	6.5	Y-3
3401191090	Other	6.5	Y-3
3401200000	Soap in other forms	6.5	Y-3
3505103000	Roasted starches	385.7	C
3505104010	For food	385.7	B-1
3505104090	Other	385.7	B-1
3505105010	For food	385.7	B-1
3505105090	Other	385.7	B-1
3505109010	For food	385.7	B-1
3505109090	Other	385.7	B-1
3505201000	Starch glues	201.2	C
3505202000	Dextrin glues	201.2	C
3505209000	Other	201.2	C
3702423000	For printed circuit board	6.5	Y-3
3706105020	Positives	6.5% or 182won/m	Y-3
3707902100	For colour photography	6.5	Y-3
3707902920	For graphic art	6.5	Y-3
3707903100	For colour photography	6.5	Y-3
3809930000	Of a kind used in the leather or like industries	6.5	Y-3
3811210000	Containing petroleum oils or oils obtained from bituminous minerals	5	Y-3
3812200000	Compound plasticisers for rubber or plastics	6.5	Y-3
3817000000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902.	6.5	Y-3
3823110000	Stearic acid	8	Y-5
3823192000	Acid oils from refining	8	Y-3
3823704000	Lauryl alcohol	3	Y-3
3901101000	Linear low density polyethylene	6.5	Y-5
3901109000	Other	6.5	Y-5
3901201000	Of pulp	6.5	Y-3
3901209000	Other	6.5	Y-5
3901300000	Ethylene-vinyl acetate copolymers	6.5	Y-5
3901900000	Other	6.5	Y-3
3902100000	Polypropylene	6.5	Y-3
3902300000	Propylene copolymers	6.5	Y-3
3903909000	Other	6.5	Y-3
3904100000	Poly (vinyl chloride), not mixed with any other substances	6.5	Y-3
3904300000	Vinyl chloride-vinyl acetate copolymers	6.5	Y-3
3905300000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	8	Y-3
3906100000	Poly(methyl methacrylate)	6.5	Y-3

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
3906909000	Other	8	Y-3
3907202000	Polyoxypropylene (polypropylene glycol)	6.5	Y-3
3907400000	Polycarbonates	6.5	Y-3
3908101000	Polyamide-6	6.5	Y-3
3908102000	Polyamide-6,6	6.5	Y-3
3908103000	Polyamide-11, -12, -6,9, -6,10, -6,12	6.5	Y-3
3908900000	Other	6.5	Y-3
4002709000	Other	8	Y-3
4007001000	Rubber thread	5	Y-3
4407101000	Cedar	5	Y-5
4407102000	Oregon pine	5	Y-5
4407103000	Red pine	5	Y-5
4407104000	White wood or fir	5	Y-5
4407105000	Larch	5	Y-5
4407107000	Spruce	5	Y-5
4407108000	Radiata pine	5	E
4407109000	Other	5	Y-5
4407210000	Mahogany (<i>Swietenia</i> spp.)	5	Y-3
4407220000	Virola, Imbuia and Balsa	5	Y-3
4407250000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	E
4407260000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	Y-5
4407270000	Sapelli	5	Y-3
4407280000	Iroko	5	Y-3
4407291000	Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	5	Y-5
4407292000	Teak	5	Y-3
4407293000	Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe	5	Y-3
4407299000	Other	5	E
4407910000	Of oak (<i>Quercus</i> spp.)	5	Y-5
4407920000	Of beech (<i>Fagus</i> spp.)	5	Y-5
4407930000	Of maple (<i>Acer</i> spp.)	5	Y-3
4407940000	Of cherry (<i>Prunus</i> spp.)	5	Y-3
4407950000	Of ash (<i>Fraxinus</i> spp.)	5	Y-3
4407991010	Rosewood	5	Y-3
4407991020	Ebonywood	5	Y-3
4407991040	Walnut	5	Y-3
4407991090	Other	5	Y-3
4407992000	Lignum vitae	5	Y-3
4407993010	Aspen	5	Y-3
4407993020	Poplar	5	Y-3
4407993040	Elm	5	Y-3
4407993050	Birch	5	Y-3
4407993060	Basswood	5	Y-3
4407994000	Paulownia	5	Y-3
4407999010	Tropical woods, not specified in the foregoing	5	Y-5
4407999090	Other	5	E
4410111000	Unworked or not further worked than sanded	8	B-1
4410112000	Surface-covered with melamine-impregnated paper	8	S-1
4410113000	Surface-covered with decorative laminates of plastics	8	S-1

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
4410119000	Other	8	Y-1
4410199010	Unworked or not further worked than sanded	8	B-1
4410199020	Surface-covered with melamine-impregnated paper	8	Y-5
4410199030	Surface-covered with decorative laminates of plastics	8	Y-5
4410199090	Other	8	Y-5
4410900000	Other	8	Y-5
4411121000	Not mechanically worked or surface covered		
	- Fibreboard of a density exceeding 0.8g/cm³	8	B-1
	- Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g cm³	8	E
	- Fibreboard of a denisity exceeding 0.35g/cm³ but not exceeding 0.5g/cm³	8	S-1
4411122000	Mechanically worked or surface covered		
	- Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g cm³, except Floor board	8	S-1
4411129000	Other		
	- Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g cm³	8	S-1
4411131000	Not mechanically worked or surface covered		
	- Fibreboard of a density exceeding 0.8g/cm³	8	B-1
	- Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g cm³	8	E
	- Fibreboard of a denisity exceeding 0.35g/cm³ but not exceeding 0.5g/cm³	8	S-1
4411132000	Mechanically worked or surface covered		
	- Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g cm³, except Floor board	8	S-1
4411139000	Other		
	- Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g cm³	8	S-1
4411141000	Not mechanically worked or surface covered		
	- Fibreboard of a density exceeding 0.8g/cm³	8	B-1
	- Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g cm³	8	E
	- Fibreboard of a denisity exceeding 0.35g/cm³ but not exceeding 0.5g/cm³	8	S-1
4411142010	Floor board	8	B-1
4411142090	Other		
	- Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g cm³	8	S-1
4411149000	Other		

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
	- Fibreboard of a density exceeding 0.5g/cm ³ but not exceeding 0.8g cm ³	8	Y-1
4411921000	Not mechanically worked or surface covered	8	Y-10
4411922010	Floor board	8	B-1
4411931000	Not mechanically worked or surface covered	8	E
4411932010	Floor board	8	B-1
4411932090	Other	8	S-1
4411939000	Other	8	Y-5
4411941000	Not mechanically worked or surface covered		
	- a denisity exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³	8	S-1
4412101010	Of a thickness less than 6 mm	8	S-1
4412101020	Of a thickness not less than 6 mm		
	1. consisting solely of sheets of wood, each ply not exceeding 6 mm thickness		
	a. With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter		
	- Of a thickness less than 12 mm but not less than 6 mm	8	B-1
	- Of a thickness less than 15 mm but not less than 12 mm	8	B-1
	- Of a thickness not less than 15 mm	8	S-1
	b. Other, with at least one outer ply of non-coniferous wood		
	- Of a thickness less than 12 mm but not less than 6 mm	8	S-1
	- Of a thickness less than 15 mm but not less than 12 mm	8	S-1
	- Of a thickness not less than 15 mm	8	S-1
	c. other, except both outer ply of coniferous wood		
	- Of a thickness not less than 6 mm	8	S-1
	2. Other, with at least one outer ply of non-coniferous wood		
	- except those of at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, and of at least one layer of particle board	8	S-1
	3. of other(other)		
	- except those of at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, of at least one layer of particle board, and of both outer ply of coniferous wood	8	S-1
4412102000	Floorboard	8	B-1
4412109010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	8	Y-5
4412109090	Other	8	Y-5
4412311000	Of a thickness less than 3.2 mm	8	Y-5

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
4412312000	Of a thickness less than 4 mm but not less than 3.2 mm	8	S-1
4412313000	Of a thickness less than 6 mm but not less than 4 mm	8	Y-5
4412314000	Of a thickness less than 10 mm but not less than 6 mm	10	B-1
4412315000	Of a thickness less than 12 mm but not less than 10 mm	10	B-1
4412316000	Of a thickness less than 15 mm but not less than 12 mm	10	B-1
4412317000	Of a thickness not less than 15 mm	10	Y-5
4412321000	Of a thickness less than 3.2 mm	8	Y-5
4412322000	Of a thickness less than 4 mm but not less than 3.2 mm	8	Y-5
4412323000	Of a thickness less than 6 mm but not less than 4 mm	8	Y-5
4412324000	Of a thickness less than 10 mm but not less than 6 mm	10	Y-10
4412325000	Of a thickness less than 12 mm but not less than 10 mm	10	Y-10
4412326000	Of a thickness less than 15 mm but not less than 12 mm	10	Y-10
4412327000	Of a thickness not less than 15 mm	10	Y-7
4412391010	Of a thickness less than 6 mm	8	Y-5
4412391090	Other	10	Y-7
4412399010	Of a thickness less than 6 mm	8	Y-5
4412399090	Other	10	Y-7
4412941000	Blockboard		
	1. with at least one outer ply of non-coniferous wood		
	a. at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	Y-1
	b. Other, except with at least one layer of particle board		
	- Plywood	8	Y-1
	- Floor board	8	Y-1
	- Other, Veneered panels and similar laminated wood	8	Y-1
	2. of other(other)		
	a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	Y-1
	b. other, except with at least one layer of particle board		
	- Plywood, With both outer ply of coniferous wood	8	Y-1
	- Plywood(other)	8	Y-1
	- Floor board	8	Y-1
	- other(Veneered panels and similar laminated wood)	8	Y-1
4412942000	Laminboard		
	1. with at least one outer ply of non-coniferous wood		
	a. at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	S-1
	b. Other, except with at least one layer of		

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
	particle board		
	- Plywood	8	S-1
	- Floor board	8	B-1
	- Other, Veneered panels and similar laminated wood	8	S-1
	2. of other(other)		
	a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	S-1
	b. other, except with at least one layer of particle board		
	- Plywood, With both outer ply of coniferous wood	8	S-1
	- Plywood(other)	8	S-1
	- Floor board	8	B-1
	- other(Veneered panels and similar laminated wood)	8	S-1
4412943000	Battenboard		
	1. with at least one outer ply of non-coniferous wood		
	a. at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	S-1
	b. Other, except with at least one layer of particle board		
	- Plywood	8	S-1
	- Floor board	8	B-1
	- Other, Veneered panels and similar laminated wood	8	S-1
	2. of other(other)		
	a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	S-1
	b. other, except with at least one layer of particle board		
	- Plywood, With both outer ply of coniferous wood	8	S-1
	- Plywood(other)	8	S-1
	- Floor board	8	B-1
	- Other(Veneered panels and similar laminated wood)	8	S-1
4412991011	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	S-1
4412991019	Other	8	S-1
4412991021	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	S-1
4412991029	Other	8	S-1
4412991031	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	Y-5
4412991039	Other	8	S-1
4412991041	Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	B-1
4412991042	Floor board, other	8	B-1
4412991043	Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	S-1
4412991049	Other	8	S-1

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
4412992010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	Y-5
4412992090	Other	8	Y-5
4412993010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	S-1
4412993090	Other	8	S-1
4412999111	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	S-1
4412999119	Other	8	S-1
4412999191	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	Y-7
4412999199	Other	8	S-1
4412999211	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	B-1
4412999219	Other	8	B-1
4412999291	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	Y-5
4412999299	Other	8	Y-5
4413000000	Densified wood, in blocks, plates, strips or profile shapes.	8	Y-5
5106101000	Of all wool	8	Y-1
5106109000	Other	8	Y-1
5106201000	Mixed with polyester fiber	8	Y-1
5106202000	Mixed with polyamide fiber	8	Y-1
5106203000	Mixed with acrylic fiber	8	Y-1
5106204000	Mixed with other synthetic fiber	8	Y-1
5106209000	Other	8	Y-1
5107101000	Of all wool	8	Y-1
5107102000	Mixed with synthetic fiber	8	Y-1
5107109000	Mixed with other fiber	8	Y-1
5107202000	Mixed with polyamide fiber	8	Y-1
5107203000	Mixed with acrylic fiber	8	Y-1
5107204000	Mixed with other synthetic fiber	8	Y-1
5107209000	Mixed with other fiber	8	Y-1
5108100000	Carded	8	Y-1
5108200000	Combed	8	Y-1
5109101000	Yarn of wool	8	Y-1
5109109000	Yarn of fine animal hair	8	Y-1
5109901000	Yarn of wool	8	Y-1
5109909000	Yarn of fine animal hair	8	Y-1
5110000000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	8	Y-1
5111111000	Of wool	13	Y-1
5204110000	Containing 85 % or more by weight of cotton	8	Y-1
5204190000	Other	8	Y-1
5205211000	Unbleached or not mercerized	8	Y-1
5205219000	Other	8	Y-1
5205221000	Unbleached or not mercerized	8	Y-1
5205229000	Other	8	Y-1
5205231000	Unbleached or not mercerized	8	Y-1
5205239000	Other	8	Y-1
5205241000	Unbleached or not mercerized	8	Y-1
5205249000	Other	8	Y-1
5205261000	Unbleached or not mercerized	8	Y-1

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
5205269000	Other	8	Y-1
5205271000	Unbleached or not mercerized	8	Y-1
5205279000	Other	8	Y-1
5205281000	Unbleached or not mercerized	8	Y-1
5205289000	Other	8	Y-1
5205411000	Unbleached or not mercerized	8	Y-1
5205419000	Other	8	Y-1
5205421000	Unbleached or not mercerized	8	Y-1
5205429000	Other	8	Y-1
5205431000	Unbleached or not mercerized	8	Y-1
5205439000	Other	8	Y-1
5205441000	Unbleached or not mercerized	8	Y-1
5205449000	Other	8	Y-1
5205461000	Unbleached or not mercerized	8	Y-1
5205469000	Other	8	Y-1
5205471000	Unbleached or not mercerized	8	Y-1
5205479000	Other	8	Y-1
5205481000	Unbleached or not mercerized	8	Y-1
5205489000	Other	8	Y-1
5208120000	Plain weave, weighing more than 100 g/m ²	10	Y-1
5208290000	Other fabrics	10	Y-1
5402331000	Of poly trimethylene terephthalate	8	Y-1
5402339000	Other	8	Y-1
5402440000	Elastomeric		
	- Of polyesters, other	8	Y-1
	- Other	8	Y-1
5402471000	Of poly trimethylene terephthalate	8	Y-1
5402479000	Other	8	Y-1
5402499000	Other	8	Y-1
6103430000	Of synthetic fibres	13	Y-1
6105100000	Of cotton	13	Y-1
6105201000	Of synthetic fibres	13	Y-1
6106202000	Of artificial fibres	13	Y-1
6109903010	T-shirts	13	Y-1
6110200000	Of cotton	13	Y-1
6115100000	Graduated compression hosiery (for example, stockings for varicose veins)		
	3. other		
	- Of other textile materials	13	Y-1
6115990000	Of other textile materials	13	Y-1
6202110000	Of wool or fine animal hair	13	Y-1
6203110000	Of wool or fine animal hair	13	Y-1
6203310000	Of wool or fine animal hair	13	Y-1
6203320000	Of cotton	13	Y-1
6203410000	Of wool or fine animal hair	13	Y-1
6204110000	Of wool or fine animal hair	13	Y-1
6204310000	Of wool or fine animal hair	13	Y-1
6204320000	Of cotton	13	Y-1
6204510000	Of wool or fine animal hair	13	Y-1
6204610000	Of wool or fine animal hair	13	Y-1
6204629000	Other	13	Y-1
6205200000	Of cotton	13	Y-1
6208290000	Of other textile materials	13	Y-1
6212109000	Other	13	Y-1

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
6214100000	Of silk or silk waste	8	Y-1
6216009000	Other	8	Y-1
6901003000	Tiles	8	Y-3
6907901000	Of porcelain or china	8	Y-3
6907909000	Other	8	Y-3
6908909000	Other	8	Y-3
6909110000	Of porcelain or china	8	Y-3
6910101000	Wash basins	8	Y-3
6910103000	Water closet pans	8	Y-3
7005212000	More than 2 mm but not more than 3 mm in thickness	8	Y-3
7005213000	More than 3 mm but not more than 4 mm in thickness	8	Y-3
7408110000	Of which the maximum cross-sectional dimension exceeds 6 mm	8	Y-3
8408101000	With a rating not exceeding 300 kW	8	Y-3
8408102000	With a rating more than 300 kW, not exceeding 2,000 kW	8	Y-3
8408103000	With a rating more than 2,000 kW	8	Y-3
8408909010	Internal combustion engines for ships	8	Y-3
8409993010	Of internal combustion engines with a rating not exceeding 300 kW	8	Y-5
8409993020	Of internal combustion engins with a rating exceeding 300 kW, but not exceeding 2,000 kW	8	Y-5
8413303000	For marine	8	Y-5
8482102000	Of the inside diameter not exceeding 100 mm	13	Y-10
8482109000	Other	8	Y-10
8506101000	Manganese batteries	13	Y-3
8506102000	Alkali manganese batteries	13	Y-3
8544429090	Other		
	- for a voltage exceeding 80V but not exceeding 1,000V(of other)	8	Y-7
8544499012	For a voltage exceeding 80 V but not exceeding 1,000 V		
	- rubber insulated wire	8	Y-7
8544499090	Other		
	- for a voltage exceeding 80V but not exceeding 1,000V(of rubber insulated wire)	8	Y-7
8544603010	Plastic insulated wire	8	Y-3
8712001000	Racing bicycles	8	Y-3
8712009010	For transportation of goods	8	Y-3
8712009020	Tricycles	8	Y-3
8712009090	Other	8	Y-3
8714911000	Frames	8	Y-3
8714912000	Forks	8	Y-3
8714919000	Other parts	8	Y-3
8714921000	Wheel Rims	8	Y-3
8714922000	Spokes	8	Y-3
8714931000	Hubs, other than coaster braking hubs and hub brakes	8	Y-3
8714932000	Free-wheel sprocket-wheels	8	Y-3
8714941000	Coaster braking hubs and hub brakes	8	Y-3

HS code (HS2012)	DESCRIPTION	base rate	Staging Category
8714942000	Other brakes	8	Y-3
8714949000	Parts thereof	8	Y-3
8714950000	Saddles	8	Y-3
8714961000	Pedals	8	Y-3
8714962000	Crankgear	8	Y-3
8714969000	Parts thereof	8	Y-3
8714990000	Other	8	Y-3
9406001000	Of wood	8	Y-5