



HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA

in favour of least developed countries





HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA in favour of least developed countries



© 2020, United Nations

This work is available open access by complying with the Creative Commons licence created for intergovernmental organizations, available at <http://creativecommons.org/licenses/by/3.0/igo/>.

The findings, interpretations and conclusions expressed herein are those of the authors and do not necessarily reflect the views of the United Nations or its officials or Member States.

The designation employed and the presentation of material on any map in this work do not imply the expression of any opinion whatsoever on the part of the United Nations concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries.

Photocopies and reproductions of excerpts are allowed with proper credits.

This publication has not been formally edited.

United Nations publication issued by the United Nations Conference on Trade and Development.

UNCTAD/ITCD/TSB/Misc.75/Rev.1

eISBN: 978-92-1-004869-9

Generalized System of Preferences Series

The GSP handbooks series promote greater awareness among exporters and government officials in developing countries on trading opportunities available under the GSP and other preferential trade arrangements and a better understanding of applicable rules and regulations with a view to facilitating their effective utilization. The series comprises the following publications:

- *Generalized System of Preferences: List of Beneficiaries* (UNCTAD/ITCD/TSB/Misc.62/Rev.7)
- *Handbook on the Scheme of Australia* (UNCTAD/ITCD/TSB/Misc.56/Rev.1)
- *Handbook on the Scheme of Canada* (UNCTAD/ITCD/TSB/Misc.66/Rev.1)
- *Handbook on the Scheme of the European Union* (UNCTAD/ITCD/TSB/Misc.25/Rev.4)
- *Handbook on the Scheme of Japan* (UNCTAD/ITCD/TSB/Misc.42/Rev.5)
- *Handbook on the Scheme of New Zealand* (UNCTAD/ITCD/TSB/Misc.48)
- *Handbook on the Scheme of Norway* (UNCTAD/ITCD/TSB/Misc.29/Rev.1)
- *Handbook on the Scheme of Switzerland* (UNCTAD/ITCD/TSB/Misc.28/Rev.3)
- *Handbook on the Scheme of Turkey* (UNCTAD/ITCD/TSB/Misc.74/Rev.1)
- *Handbook on the Scheme of the United States of America* (UNCTAD/ITCD/TSB/Misc.58/Rev.3)
- *Handbook on the Preferential Tariff Scheme of the Republic of Korea in favour of Least Developed Countries* (UNCTAD/ITCD/TSB/Misc.75/Rev.1 – Present volume)
- *Handbook on India's Duty-free Tariff Preference Scheme for Least Developed Countries* (UNCTAD/ITCD/TSB/Misc.77)
- *Handbook on the Special and Preferential Tariff Scheme of China for Least Developed Countries* (UNCTAD/ITCD/TSB/Misc.76)
- *Handbook on the Rules of Origin of the European Union* (UNCTAD/ITCD/TSB/Misc.25/Rev.3/Add.1)

These publications are available at unctad.org/gsp.

For further information on preferential market access and the GSP, please contact:

Trade Negotiations and Commercial Diplomacy Branch
Division on International Trade and Commodities
United Nations Conference on Trade and Development
Palais des Nations
1211 Geneva 10, Switzerland
Email: tncdb@unctad.org
Website: unctad.org/gsp

NOTE

The publication was prepared by the Trade Negotiations and Commercial Diplomacy Branch, Division on International Trade and Commodities, UNCTAD. The work was carried out by Taisuke Ito and Daeil Kim under the guidance of Liping Zhang.

The Handbook provides a general explanation of the Preferential Tariff Scheme of the Republic of Korea, aimed at enabling officials and users responsible for or involved in Generalized System of Preferences (GSP) issues to gain a better understanding of the scheme.

The Handbook is based on the following information sources: Customs Act (Act No. 16093, December.31.2018 Partial Amendment); Enforcement Decree of the Customs Act (Presidential decree No. 29530, February.12.2019, Partial Amendment); Enforcement Regulations of the Customs Act (Ministerial ordinance No. 725, May.1.2019, Partial Amendment); Regulations on Providing Preferential Tariff Treatment to Least Developed Countries (Presidential Decree No. 29934, July.1.2019, Partial Amendment); Review paper of the Republic of Korea's scheme of the Ministry of Economy and Finance of the Republic of Korea (May 2019); Notification of preferential rules of origin for least developed countries: the Republic of Korea (World Trade Organization, September 2017).

Products are described in terms of the Harmonized Commodity Description and Coding System, commonly known as the Harmonized System, upon which the customs acts of the Republic of Korea are based. However, matters involving technical interpretation of the Scheme will be determined in accordance with the provisions of the relevant customs acts and regulations of the Republic of Korea.

Although based on official texts, the Handbook cannot be regarded as a substitute for the aforementioned texts. For more detailed information, authentic and up-to-date legal texts should be consulted.

Requests for further information on the Republic of Korea's scheme should be addressed to:

Multilateral Customs Cooperation Division
Ministry of Economy and Finance
Address: Sejong Government Complex, 477, Galmae-ro, Sejong-si 30109,
the Republic of Korea
e-mail: mccd@korea.kr
Website: <http://english.moef.go.kr>

CONTENTS

Note iv


I. Checklist: How to benefit from the preferential tariff scheme of the Republic of Korea..... 1

II. Explanatory notes on the preferential tariff scheme of the Republic of Korea..... 3

- 1. Overview..... 4
- 2. Beneficiaries 4
- 3. Product coverage 5
- 4. Depth of tariff cuts..... 6
- 5. Safeguard clause..... 7
- 6. Rules of origin..... 7
 - 6.1. Origin criteria..... 7
 - 6.1.1. “Wholly produced or obtained” products 7
 - 6.1.2. “Sufficiently worked or processed” products..... 7
 - 6.1.3. Cumulation..... 8
 - 6.1.4. Criteria for determining the origin of special goods..... 8
 - 6.2. Direct Consignment rule..... 8
 - 6.3. Documentary requirements of originating status 8
 - 6.4. Exemption of Certificate of origin 9
 - 6.5. Validity and verification of proof of origin 9
 - 6.5.1. Validity..... 9
 - 6.5.2. Verification 9

Annexes

- Annex 1. List of least developed countries eligible for preferential tariff..... 11
- Annex 2. Lists of products covered by the preferential tariff scheme of the Republic of Korea..... 13
- Annex 3. Certificate of origin..... 73
- Annex 4. Regulations on Providing Preferential Tariff Treatment to Least Developed Countries..... 77



Checklist:
**How to benefit from the preferential
tariff scheme of the Republic of Korea**

CHECKLIST: HOW TO BENEFIT FROM THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA

Step 1. Check the country coverage

Check if a country falls within the definition of least-developed countries.

Step 2. Establish product tariff classification of the product

Establish the correct tariff classification (tariff item number, HS-based) of the product intended for export to the Republic of Korea.

Step 3. Check the product coverage

Determine whether the product is eligible for preference under the preferential tariff scheme of the Republic of Korea.

To do this, examine the product lists of the preferential tariff scheme in relation to the precise tariff classification and product description.

Step 4. Assess the preferential margin

If the product is eligible for preferential treatment under the preferential tariff scheme of the Republic of Korea, assess the preferential margin to determine the price that may be offered to buyers and/or importers.

Step 5. Comply with origin criteria


Ensure that the product complies with the origin criteria set by the Republic of Korea.

Step 6. Verify consignment conditions

Ensure that the specified consignment conditions specified are met.

Step 7. Prepare documentary evidence

Prepare a certificate of origin, required as documentary evidence under the preferential tariff scheme of the Republic of Korea. Additional certificates may be required as necessary.



**Explanatory notes
on the preferential tariff scheme
of the Republic of Korea**

1. Overview

The preferential tariff scheme of the Republic of Korea has been developed in accordance with the World Trade Organization (WTO) decisions to contribute to the economic development and trade expansion of the least developed countries (LDCs).

In December 1996, the first WTO Ministerial Conference in Singapore adopted the Plan of Action for LDCs, including provision for taking positive measures, for example duty-free access, on an autonomous basis, aimed at improving their overall capacity to respond to the opportunities offered by the trading system. In line with this WTO decision, the Republic of Korea established relevant legal clauses for granting preferential tariffs to the LDCs in the Tariff Act on December 30, 1996.

In June 1999, a WTO decision was adopted to waive the application of the provisions of paragraph 1 of the GATT – the Most Favored Nation (MFN) principle – so that Developing country Members, such as the Republic of Korea, declaring themselves in a position to do so can provide preferential tariff treatment to products of LDCs designated by the United Nations. From January 2000, the Republic of Korea started to grant preferential tariffs to 93 items in order to respond positively to the purpose of this WTO decision.

In December 2005, the sixth WTO ministerial conference in Hong Kong (China) adopted to implement duty-free and quota-free (DFQF) market access for products originating from LDCs and agreed to provide effective market access, both at the border and otherwise, including simplified and transparent rules of origin so as to facilitate exports from LDCs.

In response to the WTO decision, the Republic of Korea announced in November 2007 that it would expand the DFQF access for LDC exports to reach 95 per cent of the country's total tariff lines. At the end of 2007, product coverage was only 1.8 per cent on the basis of the Harmonized System 6-digit classification but jumped to 75 per cent in 2008. Since then, the coverage has gradually increased almost every year. At the end of 2018, the Republic of Korea grants preferential treatment to products originating from LDCs for 5,026 out of a total of 5,387 items, covering 93.3 per cent of the total tariff lines. Regarding rules of origin, the Republic of Korea also eased the value-added rule in January 2013. The threshold value for the local value added was reduced from 50 per cent to 40 per cent. The value of input of the exporting

country should now exceed 40 per cent of the free on board (FOB) price of the final products as compared to 50 per cent until 2012.

2. Beneficiaries

As of July 2019, the Republic of Korea grants preferential tariff treatment to 47 LDCs. The list of beneficiary countries is consistent with the United Nations' LDC list. The United Nations' list is revised every three years. The most recent list is dated March 2018. The next review of the LDC list will take place in 2021.

The countries and areas covered by the scheme of the Republic of Korea are listed in the Appendix 1 of the Presidential Decree on Preferential Tariffs for Least Developed Countries (see annex 1).

In July 2019, the Government of the Republic of Korea amended the Appendix 1 to conform with the United Nations' list. It removed Equatorial Guinea, which graduated from the United Nation's LDC category in 2017 from its beneficiary list and set grace period of preferential tariff treatment for the five countries (Angola, Bhutan, Sao Tome and Principe, Solomon Islands and Vanuatu) which had met the United Nation's graduation criteria and had its own graduation schedule in order to enhance the predictability of the list.

According to the data of the Ministry of Economy and Finance (May 2019), total imports under the Preferential Tariff Scheme of the Republic of Korea was valued at \$ 1.87 billion annually (average between 2014 and 2018). Table 1 reports total imports from eligible LDCs that entered the markets of the Republic of Korea using the LDC duty-free tariff regime as compared to the Republic of Korea's total imports from the world.

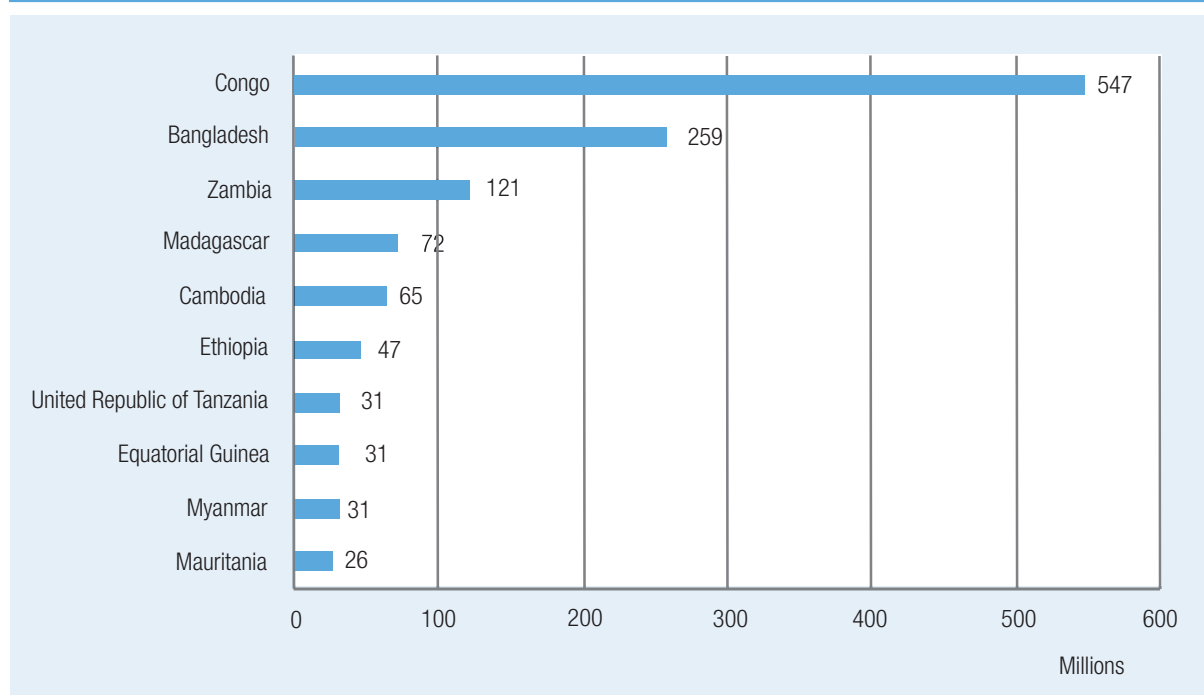
Since 2000, a total of 32 LDCs have effectively exported to the Republic of Korea using the preferential duty-free conditions under the Scheme of the Republic of Korea. Congo is the largest beneficiary and exported US\$ 547 million worth of goods to the Republic of Korea on average between 2016 and 2018, which accounts for 42 per cent of total imports under the Scheme.

Figure 1 shows the top 10 beneficiary LDCs that exported under the Scheme of the Republic of Korea from 2016 to 2018. The top three countries (Congo, Bangladesh and Zambia) together represented 72 per cent of total imports.

Table 1: Annuals imports under the preferential tariff scheme (US\$ thousands)

Year	Total imports from the world	Total imports from eligible LDCs under the preferential tariff scheme
2014	525 514 506	3 498 252
2015	436 498 973	1 956 576
2016	406 192 887	1 182 591
2017	478 478 296	1 342 626
2018	535 202 428	1 366 981

Source: The Review paper of the Preferential Tariff scheme of the Republic of Korea by the Ministry of Economy and Finance of the Republic of Korea.

Figure 1: Top 10 beneficiaries under the Scheme of the Republic of Korea
(Average import value between 2016 and 2018, in dollars)

Source: The Review paper of the Preferential Tariff scheme of the Republic of Korea by the Ministry of Economy and Finance of the Republic of Korea.

3. Product coverage

The total number of tariff lines subject to preferential duty-free treatment is 10,998 out of the total of 12,232 tariff lines on the basis of the Harmonized System 10-digit classification. Table 2 shows the breakdown of products covered under the scheme according to product categories.

- For agricultural and fishery products (HS chapters 1-24), 1,126 items are covered, with the exception of some sensitive items including rice, beef, pork;

- For industrial products (HS chapters 25-97), almost all items are covered except for sensitive items such as crude oil and petroleum products.

As shown in Figure 2, mineral and industrial products account for the largest share of trade under the scheme of the Republic of Korea. The top 10 products account for 78 per cent of total imports from beneficiary countries, and all except coffee and leaf tobacco are non-agricultural products. The largest import item is copper. With its average import value of \$ 643 million, the product accounted for 50 per cent

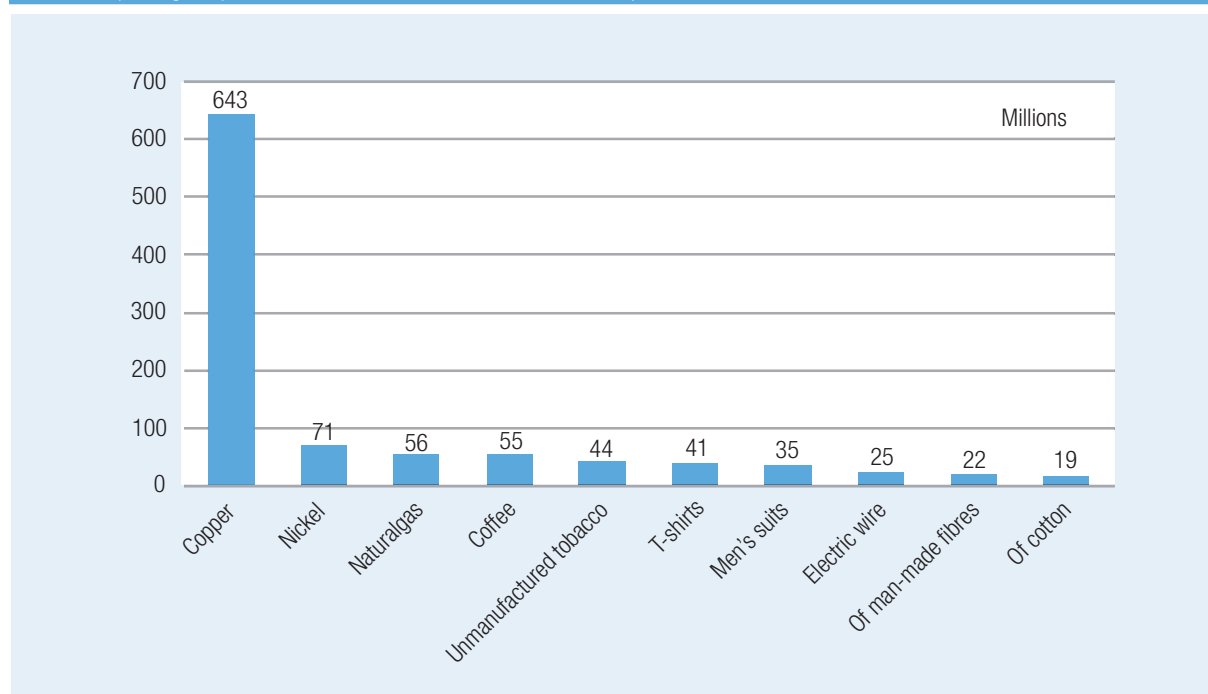
Table 2. Number of products under the Preferential Tariff Scheme of the Republic of Korea, 2019

		All goods	Agricultural goods	Non-agricultural goods
Tariff schedule	Total number of tariff lines	12 232	2 157	10 075
LDC duties	Number of preferential tariff lines	10 998	1 126	9 872
	of which: number of duty-free lines	10 998	1 126	9 872

Source: Tariff rate table 2019 of the Republic of Korea.

Note: The classification in agricultural and non-agricultural products follows the WTO standard working definition. Tariff lines in HS chapters 01–97 are taken into account, national duties with suffixes (i.e. seasonal duties) are averaged and compared on the parent line (suffix '00'), individual partner exemptions for specific tariff lines and in-quota duties are not taken into consideration.

Figure 2. Top 10 preferential products under the Scheme of the Republic of Korea
(Average import value between 2016 and 2018, in dollars)



Source: The Review paper of the Preferential Tariff scheme of the Republic of Korea by the Ministry of Economy and Finance of the Republic of Korea.

of total LDC preferential imports under the scheme. Other major import item included Nickel, natural gas, coffee, unmanufactured tobacco and T-shirts which respectively accounted for 3-6 per cent of total preferential imports under the scheme.

4. Depth of tariff cuts

The preferential tariff rate is zero for all covered products without quotas. The Annex 2 is the lists of the products covered under the scheme. The List 1 of Annex 2 shows agricultural and fishery products (HS Chapters 1-24) for which duty-free market access is

granted to the LDCs. The List 2 of Annex 2 shows industrial products (HS Chapter 25-97) excluded from the preferential tariff scheme of the Republic of Korea for LDCs. It means that all industrial products originating in LDCs are duty free with the exception of certain products enumerated in List 2 (HS headings 2709, 2710, ex 2852, ex 2938, ex. 3301, ex 3501, ex 3505, ex 4412, 5001, ex 5002, ex 6201, ex 6202, ex 6207, and ex 8456).

There are a few products eligible for minimum market access under the Appendix 1 of the Presidential Decree

on Tariff Concessions Granted Pursuant to the WTO Agreement and Other Agreements. Those products are granted duty-free within the annual market access quota; the quota for Pine-nuts (HS code 0802.90.10), Grain sorghum seed (HS 1007.10.0000), and Foxtail millet (HS code 1008.21.1000) are 52.9 tons, 13.7 tons, and 0.4 tons, respectively.

The list of tariff lines and applicable rates of duty including the list of products covered under the preferential tariff scheme of the Republic of Korea are provided in the Customs Law Information Portal of the Republic of Korea at the following link: <https://unipass.customs.go.kr/clip/index.do>.

5. Safeguard clause

In cases where a sharp increase in the import of products eligible for preferential tariffs causes or threatens to cause serious injury to domestic industries which produce similar products, or directly competitive or substitutable products, for the purpose of protecting domestic industries the relevant ministry or interested person may request the Minister of Economy and Finance to suspend the application of preferential tariffs to the product in question.

When it is determined as a result of examination that there are reasons to suspend the application of preferential tariffs, the Ministry of Economy and Finance shall decide the suspension of the application of preferential tariffs immediately and announce the decision in a ministerial ordinance.

6. Rules of origin

A product from an LDC may qualify for preferential tariff treatment of the Republic of Korea if the product originated in an LDC, the requirement for direct transport has been met, and the origin is documented. The criteria for determining origin for the preferential tariff scheme are laid down in the Article 5 of the Presidential Decree on Preferential Tariffs for Least Developed Countries. The other rules of origin including direct transportation and customs clearance, as well as proofs of origin which are not covered by the Presidential Decree shall be as prescribed by the Customs Act, the Enforcement Decree and the Enforcement Regulations of the Customs Act.

6.1. Origin criteria

A product must be either wholly produced or obtained, or sufficiently worked or processed in an LDC in order to achieve originating status and in turn preferential

treatment. Products containing non-originating materials may thus obtain tariff treatment if the value-added requirements are fulfilled.

6.1.1. “Wholly produced or obtained” products

The products which are considered to be “wholly produced or obtained” in LDCs are mainly products from agriculture, hunting and fishing, mineral products extracted from the soil or seabed of the country concerned and products from sea fishing etc. The following products shall be considered as wholly produced or obtained in the exporting country.

- (a) Raw materials or minerals extracted from the soil, water, sea floor or mines of the exporting country;
- (b) Agricultural and forest products harvested in the exporting country;
- (c) Animals raised in the exporting country and products obtained from such animals;
- (d) Goods obtained through hunting or fishery in the exporting country;
- (e) Marine products collected from international waters by a vessel of the exporting country and the products produced or processed therefrom. In such cases, “vessel of the exporting country” means a vessel registered in the exporting country and at least 60 percent of the value of which is owned by the people, the government, or the enterprises, associations, etc. registered in the exporting country;
- (f) Used goods collected in the exporting country, for the purpose of recovering raw materials;
- (g) Wastes and scrap materials derived from the manufacturing process in the exporting country; and
- (h) Goods exclusively produced in the exporting country using the materials prescribed in subparagraphs 1 through 7 as their raw materials.

6.1.2. “Sufficiently worked or processed” products

The products can also be considered as originating in an LDC even if non-originating materials are used in their production. In cases of products finally manufactured or processed in the territory of the exporting beneficiary country with non-originating materials produced in countries other than the exporting beneficiary country or of undetermined countries of origin, preferential tariffs shall apply

only where the price of the relevant non-originating materials does not exceed 60 percent of the Free on board (FOB) price of the final product. Provided, the products originating from Bangladesh and Laos which participate in Asia-Pacific Trade Agreement (APTA) shall be eligible for the preferential tariffs if the value of their inputs is less than 65 percent of the final value.

FOB value means the price actually paid or payable to the exporter for a product when the product is loaded onto a carrier at the named port of exportation, including the cost of the product and all costs necessary to bring the product onto the carrier. The valuation is made in accordance with the Agreement on Customs Valuation of the WTO.

The value of the non-originating materials used in the production shall be calculated in the following order:

- (a) The price as at the time they are imported by the exporting beneficiary country (including freight and insurance premium); and
- (b) The confirmed price initially paid in the exporting beneficiary country.

6.1.3. Cumulation

In such cases, when the final product contains any non-originating material produced in the Republic of Korea, the price of such material shall be excluded from the price calculation of the non-originating material.

For the purpose of calculating the value of non-originating materials, duties and taxes on the material paid in the territory of the exporting beneficiary country and in the Republic of Korea are not included, and if already included in such value, such expenses are deducted. All costs referred to in these rules must be recorded and maintained in accordance with the generally accepted accounting principles applicable in the territory of the exporting beneficiary country in which the product is produced.

6.1.4. Criteria for determining the origin of special goods

Notwithstanding criteria above, the origin of movie films, accessories, spare parts and tools and packaging products are determined according to the following criteria:

- (a) The origin of a movie film shall be the country in which the producer is located;

- (b) The origin of accessories, spare parts and tools presented with machinery, apparatus, devices or vehicles shall be the origin of the machinery, apparatus, devices or vehicles; and
- (c) The packaging shall be the origin of the contents. Provided, however, that this shall not apply in cases where packaging and interior goods have separate HS codes on the tariff classification table.

6.2. Direct Consignment rule

The preferential tariff treatment shall be applied to a product which is transported directly from the territories of the exporting beneficiary country to the Republic of Korea.

Notwithstanding, a product of which transport involves transit through one or more intermediate third countries, other than the territories of the exporting country and the Republic of Korea, shall be considered to be consigned directly, provided that:

- (a) The transit is justified for geographical reason or by consideration related exclusively to transport requirement;
- (b) The product that is temporarily stored in the bonded area under the control of customs authority of the intermediate third country without any proceedings of import clearance procedures; and
- (c) The product has not undergone any operation other than unloading and reloading or any operation required to keep it in good condition.

In addition, a product sent from the beneficiary country for exhibition, including fair or similar show or display in shops or business premises, in another country and imported into the Republic of Korea after the exhibition under the control of customs authority of the country where the exhibition has been held shall be also granted the preferential tariff treatment.

6.3. Documentary requirements of originating status

Any person who wishes to be accorded preferential tariff treatment shall submit a certificate of origin, the form attached in the Appendix 2 of the Presidential Decree on Preferential Tariffs for Least Developed Countries (see annex 3), issued by the government, or by an institution designated by the government, of the exporting beneficiary country.

In the case of a product of which transport involves transit through one or more intermediate third countries, other than the territories of the exporting country and the Republic of Korea, the following shall be submitted to the customs authority:

- (a) A Bill of Lading (including Air Waybill);
- (b) A Certificate of Origin issued in the territory of the exporting beneficiary country;
- (c) The original commercial invoice in respect of the product; and
- (d) Other relevant supporting documents, if any, as evidence that the requirements of the direct consignment rule mentioned in 6.2. (a), (b), and (c) above are being complied with.

Minor discrepancies between the certificate of origin and the documents submitted to the customs authority may not ipso facto invalidate the certificate of origin.

6.4. Exemption of Certificate of origin

The products which the customs service of the Republic of Korea is able to confirm their country of origin by their kind, nature, form, trademark, producing country name, manufacturer, etc. may not be required the submission of any formal proof of origin.

In addition, importation into the Republic of Korea of non-commercial consignments having a low value do not normally require any formal proof of origin, on condition that the products are general postal materials, the dutiable value of such consignments is not more than 150,000 won, or consignments and unaccompanied goods sent to individuals without compensation or personal effects of travelers, etc.

6.5. Validity and verification of proof of origin

6.5.1. Validity

The certificate of origin shall correctly state the matters prescribed by the form attached in the annex 3, such as the name, quantity, producing place and exporter of the relevant imported goods and such certificate of origin shall be issued within one year retroactively from the date on which it is submitted (excluding the period classified as follows):

- (a) Where the relevant goods arrive at the port of entry within one year from the issuance of the

certificate of origin but one year passes from the date on which an import declaration thereof is filed: Period from the day following the day on which the relevant goods arrive at the port of entry to the day on which the import declaration thereof is filed; and

- (b) Where the relevant goods arrive at the port of entry after one year from the issuance of the certificate of origin due to natural disaster or other similar reason: Period from the day following the day on which the relevant reason occurs to the day on which such ground ceases to exist.

The certificate of origin must be in Korean or English. If it is written in another language, it may be translated and submitted along with the original.

6.5.2. Verification

The customs service of the Republic of Korea may request a customs office of a beneficiary country that has issued a certificate of origin or any agency authorized to issue such certificate of origin to confirm the authenticity, accuracy, etc. of such certificate of origin and supporting documents for the certificate of origin. In such cases, the head of the customs office of the Republic of Korea shall file a request for confirmation after an import declaration on the relevant products is accepted and shall notify an importer of the fact that he/she has files a request for confirmation, the details of a reply, and his/her decisions following such reply.

In any of the following cases, preferential tariffs may not apply to the matters requested by the head of a customs office of the Republic of Korea to be confirmed under the paragraph described above:

- (a) Where a customs office of a beneficiary country, etc. fails to send results of confirmation within 6 months;
- (b) Where the country of origin reported to the head of the customs office is confirmed to be different from actual country of origin; and
- (c) Where the details of the reply from a foreign customs office, etc. do not contain the information necessary to confirm a certificate of origin or supporting documents for the certificate of origin.

REFERENCES

- Government of the Republic of Korea. Customs Act (Act No, 16093)
- Government of the Republic of Korea. Enforcement Decree of the Customs Act (Presidential decree No. 29530)
- Government of the Republic of Korea. Enforcement Regulations of the Customs Act (Ministerial ordinance No. 725)
- Government of the Republic of Korea. Regulations on Providing Preferential Tariff Treatment to Least Developed Countries (Presidential Decree No. 29934)
- Government of the Republic of Korea. Review paper of the Republic of Korea's scheme of the Ministry of Economy and Finance of the Republic of Korea (May 2019)
- Government of the Republic of Korea. Tariff rate table of the Republic of Korea 2019.
- World Trade Organization. Notification of preferential rules of origin for least developed countries: the Republic of Korea. G/RO/LDC/N/KOR/1. 27 September 2017.
- Government of the Republic of Korea. The Customs Law Information Portal of the Republic of Korea <https://unipass.customs.go.kr/clip/index.do> (accessed 25 July 2019).
-

Annex 1

List of least developed countries
eligible for preferential tariff
(as of 1 July 2019)

**LIST OF LEAST DEVELOPED COUNTRIES ELIGIBLE
FOR PREFERENTIAL TARIFF**

(AS OF 1 JULY 2019)

Asia

Afghanistan	Nepal
Bangladesh	Solomon Islands ²
Bhutan ¹	Timor-Leste
Cambodia	Tuvalu
Kiribati	Vanuatu ³
Lao People's Democratic Republic	Yemen
Myanmar	

Africa

Angola ⁴	Malawi
Benin	Mali
Burkina faso	Mauritania
Burundi	Mozambique
Central African Republic	Niger
Chad	Rwanda
Comoros	Sao Tomé and Príncipe ⁵
Democratic Republic of the Congo	Senegal
Djibouti	Sierra Leone
Eritrea	Somalia
Ethiopia	South Sudan
Gambia	Sudan
Guinea	Togo
Guinea-Bissau	Uganda
Lesotho	United Republic of Tanzania
Liberia	Zambia
Madagascar	

America

Haiti

¹ Bhutan: it shall be in the list until 12 December 2023.

² Solomon Islands: it shall be in the list until 12 December 2024.

³ Vanuatu: it shall be in the list until 4 December 2020.

⁴ Angola: it shall be in the list until 11 February 2021.

⁵ Sao Tomé and Príncipe: it shall be in the list until 12 December 2024.

Annex 2

**Lists of products covered
by the preferential tariff scheme
of the Republic of Korea**

LISTS OF PRODUCTS COVERED BY THE KOREAN SCHEME
OF THE REPUBLIC OF KOREA

List 1

Agricultural-fishery Products qualifying for DFQF market access when originating in a LDCan LDC beneficiary country (as of 2019).

HS code	Description of products	MFN rate applied (2019)
0101	Live horses, asses, mules and hinnies.	
01012	Horses:	
010121	Pure-bred breeding animals	
0101211000	For farm breeding	0
0101219000	Other	8
010129	Other	
0101291000	Horses for racing	8
0101299000	Other	8
010130	Asses	
0101301000	Pure-bred breeding animals	8
0101309000	Other	8
0101900000	Other	8
0102	Live bovine animals.	
01022	Cattle:	
010229	Other	
0102299000	Other	0
01023	Buffalo:	
010239	Other	
0102399000	Other	0
010290	Other	
01029090	Other	
0102909090	Other	0
0104	Live sheep and goats.	
010410	Sheep	
0104101000	Pure-bred breeding animals	0
010420	Goats	
0104201000	Milk goats	8
0104209000	Other	8
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	
01051	Weighing not more than 185g:	
0105120000	Turkeys	9
010513	Ducks	
0105131000	Pure-bred breeding animals	0
0105140000	Geese	9
0105150000	Guinea fowls	9
01059	Other:	

HS code	Description of products	MFN rate applied (2019)
010599	Other	
01059910	Ducks	
0105991010	Pure-bred breeding animals	0
0105992000	Turkeys	9
0105999000	Other	9
0106	Other live animals.	
01061	Mammals:	
0106110000	Primates	8
010612	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	
0106121000	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs mammals of the order Sirenia)	8
010614	Rabbits and hares	
0106141000	Pure-bred breeding animals	0
0106149000	Other	8
010619	Other	
0106191000	Dogs	8
0106193000	Deer	8
0106194000	Bears	8
01061950	Fox	
0106195010	Pure-bred breeding animals	0
01061960	Mink	
0106196010	Pure-bred breeding animals	0
0106196090	Other	8
010620	Reptiles (including snakes and turtles)	
0106202000	Fresh-water tortoises	8
01063	Birds:	
0106310000	Birds of prey	8
0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	8
01064	Insects:	
010641	Bees	
0106411000	Honey bees	8
0106419000	Other	8
0106490000	Other	8
010690	Other	
0106901000	Amphibia	8
01069030	Annelida	
0106903020	Sludge worms	8
0204	Meat of sheep or goats, fresh, chilled or frozen.	
0204100000	Carcasses and half-carcasses of lamb, fresh or chilled	22.5
02042	Other meat of sheep, fresh or chilled:	
0204210000	Carcasses and half-carcasses	22.5

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

16

HS code	Description of products	MFN rate applied (2019)
0204220000	Other cuts with bone in	22.5
0204230000	Boneless	22.5
0204300000	Carcasses and half-carcasses of lamb, frozen	22.5
02044	Other meat of sheep, frozen:	
0204410000	Carcasses and half-carcasses	22.5
0204420000	Other cuts with bone in	22.5
0204430000	Boneless	22.5
020450	Meat of goats	
0204501000	Fresh or chilled	22.5
0204502000	Frozen	22.5
020500	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	
0205001000	Fresh or chilled	27
0205002000	Frozen	27
0207	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	
02072	Of turkeys:	
0207240000	Not cut in pieces, fresh or chilled	18
0207250000	Not cut in pieces, frozen	18
020726	Cuts and offal, fresh or chilled	
0207261000	Cuts	18
02072620	Offal	
0207262010	Liver	22.5
0207262090	Other	27
020727	Cuts and offal, frozen	
0207271000	Cuts	18
02072720	Offal	
0207272010	Liver	22.5
0207272090	Other	27
02074	Of ducks:	
0207430000	Fatty livers, fresh or chilled	22.5
020744	Other, fresh or chilled	
02074420	Offal	
0207442010	Liver	22.5
0207442090	Other	27
020745	Other, frozen	
02074520	Offal	
0207452010	Liver	22.5
0207452090	Other	27
02075	Of geese:	
0207530000	Fatty livers, fresh or chilled	22.5
020754	Other, fresh or chilled	
02075420	Offal	
0207542010	Liver	22.5
0207542090	Other	27

HS code	Description of products	MFN rate applied (2019)
020755	Other, frozen	
02075520	Offal	
0207552010	Liver	22.5
0207552090	Other	27
020760	Of guinea fowls	
0207603	Other, fresh or chilled	
02076032	Offal	
0207603210	Liver	22.5
0207603290	Other	27
0207604	Other, frozen	
02076042	Offal	
0207604210	Liver	22.5
0207604290	Other	27
0208	Other meat and edible meat offal, fresh, chilled or frozen.	
0208100000	Of rabbits or hares	22.5
0208300000	Of primates	18
020840	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	
0208401000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	30
0208500000	Of reptiles (including snakes and turtles)	18
0208600000	Of camels and other camelids (Camelidae)	18
020890	Other	
0208901000	Of deer	27
02089090	Other	
0208909090	Other	18
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	
0209100000	Of pigs	3
0209900000	Other	3
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
02109	Other, including edible flours and meals of meat or meat offal:	
0210910000	Of primates	22.5
0210930000	Of reptiles (including snakes and turtles)	22.5
021099	Other	
02109910	Edible flours and meals of meat or meat offal	
0210991030	Of poultry	22.5
02109990	Other	
0210999010	Of sheep or goats	22.5
0210999020	Of poultry	22.5
0210999090	Other	22.5
0301	Live fish.	

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

18

HS code	Description of products	MFN rate applied (2019)
03011	Ornamental fish:	
030111	Freshwater	
0301111000	Fancy carp	10
0301119000	Other	10
0301190000	Other	10
03019	Other live fish:	
030191	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	
0301912000	<i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>	10
030192	Eels (<i>Anguilla</i> spp.)	
0301921000	Glass eels (Not exceeding 0.3 g per unit, for aquaculture)	0
0301930000	Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	10
030199	Other	
03019940	Sea-bream	
0301994010	Fry (for aquaculture)	0
0301996000	Sharp toothed eel	10
03019990	Other	
0301999030	Tilapia	10
030199905	Sea bass	
0301999051	Fry (for aquaculture)	0
0301999060	Mulletts	10
030199909	Other	
0301999093	Salmon	10
0301999094	Grass carp	10
0301999096	Carp (Other than <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	10
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	
03021	Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99:	
030211	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	
0302111000	<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i>	20
0302112000	<i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>	20
0302190000	Other	20
03022	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0302.91 to 0302.99:	
0302220000	Plaice (<i>Pleuronectes platessa</i>)	20
0302230000	Sole (<i>Solea</i> spp.)	20
03023	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding edible fish offal of subheading 0302.91 to 0302.99:	

HS code	Description of products	MFN rate applied (2019)
0302310000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	20
0302320000	Yellowfin tunas (<i>Thunnus albacares</i>)	20
0302330000	Skipjack or stripe-bellied bonito	20
030235	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	
0302351000	Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	20
0302352000	Pacific bluefin tunas (<i>Thunnus orientalis</i>)	20
0302360000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	20
0302390000	Other	20
03024	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0302.91 to 0302.99:	
0302410000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20
0302430000	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	20
0302440000	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20
0302450000	Jack and horse mackerel (<i>Trachurus</i> spp.)	20
030249	Other	
0302493000	Pacific saury (<i>Cololabis saira</i>)	20
03025	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99:	
0302510000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20
0302520000	Haddock (<i>Melanogrammus aeglefinus</i>)	20
0302530000	Coalfish (<i>Pollachius virens</i>)	20
0302550000	Alaska Pollack (<i>Theragra chalcogramma</i>)	20
03027	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheading 0302.91 to 0302.99:	
0302740000	Eels (<i>Anguilla</i> spp.)	20
03028	Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99:	
0302810000	Dogfish and other sharks	20
030289	Other	
0302891000	Yellow tail	20
0302893000	Conger eel	20
0302894000	Sharp toothed eel	20
0302895000	Horn fish (<i>Hyporhamphus sajori</i>)	20
03029	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

20

HS code	Description of products	MFN rate applied (2019)
030291	Livers, roes and milt	
0302911000	Livers	20
0302912000	Roes, milt	20
0302920000	Shark fins	20
0302990000	Other (Of subheading 0302.11.2000, 0302.19.0000, 0302.52.0000, 0302.53.0000, 0302.45.0000)	20
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	
03031	Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99:	
0303110000	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10
0303120000	Other Pacific salmon (<i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	10
0303130000	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10
0303140000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10
0303190000	Other	10
03032	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheading 0303.91 to 0303.99:	
0303260000	Eels (<i>Anguilla</i> spp.)	10
03034	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding edible fish offal of subheading 0303.91 to 0303.99:	
0303410000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10
030345	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	
0303451000	Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	10
0303452000	Pacific bluefin tunas (<i>Thunnus orientalis</i>)	10
0303460000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10
0303490000	Other	10
03036	Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99:	
0303630000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10
0303640000	Haddock (<i>Melanogrammus aeglefinus</i>)	10
0303650000	Coalfish (<i>Pollachius virens</i>)	10
0303660000	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10
03038	Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99:	
0303840000	Sea bass (<i>Dicentrarchus</i> spp.)	10
030389	Other	
03038990	Other	
0303899020	Thorny head	10
03039	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	

HS code	Description of products	MFN rate applied (2019)
030391	Livers, roes and milt	
0303911000	Livers	10
03039120	Roes, milt	
0303912010	Of alaska pollack	10
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
03043	Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):	
0304310000	Tilapias (<i>Oreochromis</i> spp.)	20
0304320000	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20
0304330000	Nile Perch (<i>Lates niloticus</i>)	20
0304390000	Other	20
03044	Fresh or chilled fillets of other fish:	
0304410000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20
0304420000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20
030443	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	
0304431000	Plaice	20
0304439000	Other	20
0304440000	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	20
0304450000	Swordfish (<i>Xiphias gladius</i>)	20
0304460000	Toothfish (<i>Dissostichus</i> spp.)	20
0304470000	Dogfish and other sharks	20
030448	Rays and skates (<i>Rajidae</i>)	
0304481000	Rays	20
0304482000	Skates	20
030449	Other	
0304491000	Conger eel	20
0304492000	Bluefin tunas	20
0304499000	Other	20
03045	Other, fresh or chilled:	
030451	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

22

HS code	Description of products	MFN rate applied (2019)
0304511000	Fish surimi	20
0304519000	Other	20
030452	Salmonidae	
0304521000	Fish surimi	20
0304529000	Other	20
030453	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepidida	
0304531000	Fish surimi	20
0304539000	Other	20
030454	Swordfish (<i>Xiphias gladius</i>)	
0304541000	Fish surimi	20
0304549000	Other	20
030455	Toothfish (<i>Dissostichus</i> spp.)	
0304551000	Fish surimi	20
0304559000	Other	20
030456	Dogfish and other sharks	
0304561000	Fish surimi	20
0304569000	Other	20
030457	Rays and skates (<i>Rajidae</i>)	
03045710	Rays	
0304571010	Fish surimi	20
0304571090	Other	20
03045720	Skates	
0304572010	Fish surimi	20
0304572090	Other	20
030459	Other	
03045910	Conger eel	
0304591010	Fish surimi	20
0304591090	Other	20
03045920	Plaice	
0304592010	Fish surimi	20
0304592090	Other	20
03045930	Bluefin tunas	
0304593010	Fish surimi	20
0304593090	Other	20
03045990	Other	
0304599010	Fish surimi	20
0304599090	Other	20
03047	Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:	
0304710000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10
0304750000	Alaska Pollack (<i>Theragra chalcogramma</i>)	10
03048	Frozen fillets of other fish:	

HS code	Description of products	MFN rate applied (2019)
030483	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	
0304831000	Plaice	10
030487	Tunas (of the genus Tunnus), skipjack or stripe-bellied bonito (Euthynnus(Katsuwonus) pelamis)	
0304871000	Bluefin tunas	10
030489	Other	
0304891000	Of conger-eel	10
0304894000	Of file fish	10
03049	Other, frozen:	
030491	Swordfish (Xiphias gladius)	
0304919000	Other	10
030493	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	
0304939000	Other	10
030494	Alaska Pollack (Theragra chalcogramma)	
0304941000	Frozen fish surimi	10
0304949000	Other	10
030495	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack(Theragra chalcogramma)	
0304959000	Other	10
030496	Dogfish and other sharks	
0304969000	Other	10
030497	Rays and skates (Rajidae)	
03049710	Rays	
0304971090	Other	10
03049720	Skates	
0304972090	Other	10
030499	Other	
0304999000	Other	10
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
0305100000	Flours, meals and pellets of fish, fit for human consumption	20
030520	Livers, roes and milt of fish, dried, smoked, salted or in brine	
0305201000	Livers	20
0305202000	Roes and milt, dried	20
0305203000	Roes and milt, smoked	20
03052040	Roes and milt, salted or in brine	
0305204010	Of alaska pollack	20
0305204020	Of yellow corvina	20
0305204030	Of herrings	20

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

24

HS code	Description of products	MFN rate applied (2019)
0305204090	Other	20
03053	Fish fillets, dried, salted or in brine, but not smoked:	
030531	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	
0305311000	Dried	20
0305312000	Salted or in brine	20
030532	Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	
0305321000	Dried	20
0305322000	Salted or in brine	20
030539	Other	
0305391000	Dried	20
0305392000	Salted or in brine	20
03054	Smoked fish, including fillets, other than edible fish offal:	
0305420000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20
030549	Other	
0305491000	Anchovies	20
0305492000	Alaska pollack	20
03055	Dried fish, other than edible fish offal, whether or not salted but not smoked:	
0305510000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20
030559	Other	
0305598000	Blenny or gunnel, including juvenile white bait	20
03056	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	
0305610000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20
0305620000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20
030563	Anchovies (<i>Engraulis</i> spp.)	
0305631000	Salt fermented anchovy	20
0305639000	Other	20
030569	Other	
0305692000	Trout	20
0305694000	Sardines	20
0305695000	Mackerel	20
0305696000	Yellow corvina	20
0305698000	Saury (including horn fish)	20
03057	Fish fins, heads, tails, maws and other edible fish offal:	
030572	Fish heads, tails and maws	
0305721000	Of cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	

HS code	Description of products	MFN rate applied (2019)
03061	Frozen:	
030611	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	
0306111000	Smoked	20
030612	Lobsters (Homarus spp.)	
03061210	Smoked	
0306121010	In airtight containers	20
0306121020	Not in airtight containers	20
030614	Crabs	
03061410	Crab meat	
030614101	Smoked	
0306141011	In airtight containers	20
0306141012	Not in airtight containers	20
0306141090	Other	20
03061420	King crabs	
0306142010	Smoked	20
0306142090	Other	20
03061430	Blue crab	
0306143010	Smoked	20
03061490	Other	
0306149010	Smoked	20
030615	Norway lobsters (Nephrops norvegicus)	
0306151000	Smoked	20
030619	Other, including flours, meals and pellets of crustaceans, fit for human consumption	
0306191000	Smoked	20
03063	Live, fresh or chilled:	
0306310000	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	20
0306320000	Lobsters (Homarus spp.)	20
030633	Crabs	
0306331000	Blue crabs	20
0306332000	Snow crabs	20
03069	Other:	
030691	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	
0306912000	Dried	20
0306913000	Salted or in brine	20
0306914000	Smoked	20
030692	Lobsters (Homarus spp.)	
0306922000	Dried	20
0306923000	Salted or in brine	20
03069240	Smoked	
0306924010	In airtight containers	20
0306924020	Not in airtight containers	20
030693	Crabs	
0306932000	Dried	20

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

26

HS code	Description of products	MFN rate applied (2019)
0306933000	Salted or in brine	20
03069340	Smoked	
030693401	Crab meat	
0306934011	In airtight containers	20
0306934012	Not in airtight containers	20
0306934090	Other	20
030694	Norway lobsters (<i>Nephrops norvegicus</i>)	
0306944000	Smoked	20
030699	Other, including flours, meals and pellets of crustaceans, fit for human consumption	
0306994000	Smoked	20
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.	
03071	Oysters:	
030711	Live, fresh or chilled	
03071110	Oyster spat	
0307111010	For seed	0
0307111090	Other	5
0307119000	Other	20
0307120000	Frozen	20
030719	Other	
0307192000	Dried	20
0307193000	Salted or in brine	20
03074	Cuttle fish and squid:	
030742	Live, fresh or chilled	
03074210	Cuttle fish	
0307421010	<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa</i> spp.	10
03074220	Squid	
0307422010	<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.	10
030749	Other	
03074920	Salted or in brine	
0307492010	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.):	10
03074930	Dried	
0307493010	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.):	10
03075	Octopus (<i>Octopus</i> spp.):	
030751	Live, fresh or chilled	
0307511000	Poult squid	20
0307512000	Webfoot octopus	20
030752	Frozen	
0307521000	Octopus	20
0307523000	Webfoot octopus	20
0307529000	Other	20

HS code	Description of products	MFN rate applied (2019)
030759	Other	
0307592000	Dried	20
0307599000	Other	20
030760	Snails, other than sea snails	
0307609000	Other	20
03077	Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):	
030771	Live, fresh or chilled	
03077120	Ark shell	
0307712010	For seed	0
03079	Other, including flours, meals and pellets, fit for human consumption:	
030791	Live, fresh or chilled	
03079120	Pearl oyster	
0307912010	For seed	0
0308	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.	
030890	Other	
03089010	Live, fresh or chilled	
030890101	Sea-squirts	
0308901011	For seed	0
0404	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.	
040490	Other	
0404902000	Of a fat content, by weight, exceeding 1.5 %	36
0405	Butter and other fats and oils derived from milk; dairy spreads.	
0405200000	Dairy spreads	8
0406	Cheese and curd.	
040690	Other cheese	
0406902000	Gouda cheese	36
0406903000	Camembert cheese	36
0406904000	Emmental cheese	36
0406909000	Other	36
0407	Bird's eggs, in shell, fresh, preserved or cooked.	
04072	Other fresh eggs:	
0407210000	Of fowls of the species Gallus domesticus	27
0407290000	Other	27
0407900000	Other	27
0408	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.	

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

28

HS code	Description of products	MFN rate applied (2019)
04089	Other:	
0408910000	Dried	27
041000	Edible products of animal origin, not elsewhere specified or included	
0410002000	Edible-nest Swiftlet' nests	8
0410003000	Royal jelly	8
0410009000	Other	8
0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair	3
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	
0502100000	Pigs', hogs' or boars' bristles and hair and waste thereof	3
050290	Other	
0502902000	Goat hair	3
0502909000	Other	3
050400	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	
05040010	Guts	
0504001010	Of bovine	27
050400102	Of swine	
0504001021	For sausage casing	27
0504001029	Other	27
050400103	Of sheep or lamb	
0504001031	For sausage casing	27
0504001039	Other	27
0504001090	Other	27
0504002000	Bladders	27
0504003000	Stomachs	27
0505	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.	
0505100000	Feathers of a kind used for stuffing; down	3
050590	Other	
0505901000	Powder of feathers	5
0505909000	Other	5
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	
0506100000	Ossein and bones treated with acid	3
050690	Other	
05069010	Bones	
0506901090	Other	3
0506909000	Other	3
0507	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.	
050710	Ivory; ivory powder and waste	

HS code	Description of products	MFN rate applied (2019)
0507101000	Ivory of elephant	8
0507109000	Other	8
050790	Other	
05079020	Other	
0507902010	Tortoise shells and plates	8
0507902020	Whalebone and whalebone hair	8
0507902090	Other(Excluding hooves and nails)	8
050800	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	
05080020	Shells	
0508002020	Abalone shells	8
0508002030	Oyster shells	8
0508002040	Snail shells	8
0508002050	Trochus shells	8
0508002060	Agoya shells	8
0508002070	Fresh water shells (Megaloniaiasnervosa, Amblemaplicata, Quadrule quadrula spp.)	8
0508002090	Other	8
051000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products, used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	
0510001000	Ambergris	8
0510002000	Castoreum	8
0510003000	Musk	8
0510005000	Pteropi faeces	8
05100090	Other	
0510009030	Gecko	8
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	
0511100000	Bovine semen	0
05119	Other:	
051191	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	
05119110	Fertile eggs for hatching	
0511911010	Brine shrimp eggs	8
051199	Other	
05119920	Animal semen, excluding bovine semen	
0511992010	Swine semen	0
0511992090	Other	0
05119930	Animal embryos	
0511993020	Of swine	18
0511993090	Other	0
05119950	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	
051199501	Horsehair	

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

30

HS code	Description of products	MFN rate applied (2019)
0511995011	Dressed	3
0511995019	Other	3
0511995020	Horsehair waste	3
0511996000	Natural sponges of animal origin	8
05119990	Other	
0511999020	Chrysalis of silk worm	8
0511999040	Paring and similar waste of rawhides or skins	8
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	
060110	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	
0601101000	Of tulips	8
0601102000	Of lilies	4
0601103000	Of dahlias	8
0601104000	Of hyacinthus	8
0601105000	Of gladiolus	8
0601106000	Of iris	8
0601107000	Of freesias	8
0601108000	Of narcissus	8
0601109000	Other	8
060120	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	
0601201000	Of tulips	8
0601202000	Of lilies	8
0601203000	Of dahlias	8
0601204000	Of hyacinthus	8
0601205000	Of gladiolus	8
0601206000	Chicory plants and roots	8
0601207000	Of iris	8
0601208000	Of freesias	8
06012090	Other	
0601209010	Of narcissus	8
0601209090	Other	8
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.	
060210	Unrooted cuttings and slips	
0602101000	Of fruit trees	8
0602109000	Other	8
060220	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	
06022070	Chestnut trees, walnut trees, korean pine trees	
0602207010	Chestnut trees	8
0602207020	Walnut trees	8
0602207030	Korean pine trees	8
0602300000	Rhododendrons and azaleas, grafted or not	8
0602400000	Roses, grafted or not	8

HS code	Description of products	MFN rate applied (2019)
060290	Other	
06029010	Flowering plants	
0602901010	Orchids or orchises	8
0602901020	Carnations	8
0602901030	Guzmania empire	8
0602901040	Gypsophilas	8
0602901060	Cactus	8
06029020	Forest plants	
060290201	Pine trees	
0602902011	For bonsai	8
0602902019	Other	8
0602902020	Larch trees	8
0602902030	Cryptomeria	8
0602902040	Japanese cypress	8
0602902050	Rigi-taeda	8
060290206	Maple trees	
0602902061	For bonsai	8
0602902069	Other	8
060290207	Korean Hornbeam	
0602902071	For bonsai	8
0602902079	Other	8
060290208	Zelkova trees	
0602902081	For bonsai	8
0602902089	Other	8
060290209	Other	
0602902091	For bonsai	8
0602902099	Other	8
06029090	Other	
0602909010	Peony trees	8
0602909020	Camellia trees	8
0602909040	Mushroom spawn	8
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
06031	Fresh:	
0603110000	Roses	25
0603120000	Carnations	25
060313	Orchids	
0603131000	Cymbidiums	25
0603132000	Phalaenopsis	25
0603139000	Other	25
0603150000	Lilies (Lilium spp.)	25
060319	Other	
0603191000	Tulips	25

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

32

HS code	Description of products	MFN rate applied (2019)
0603192000	Gladiolus	25
0603194000	Gypsophila	25
0603199000	Other	25
0603900000	Other	25
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
060420	Fresh	
0604201000	Mosses and lichens	8
06042020	Foliage of plants	
0604202010	Leaves of ginkgos	8
0604202090	Other	8
060490	Other	
0604901000	Mosses and lichens	8
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
070310	Onions and shallots	
0703102000	Shallots	27
070390	Leeks and other alliaceous vegetables	
0703901000	Leeks	27
0703909000	Other	27
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
0704100000	Cauliflowers and headed broccoli	27
0704200000	Brussels sprouts	27
070490	Other	
0704901000	Cabbages	27
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.) fresh or chilled.	
07051	Lettuce:	
0705110000	Cabbage lettuce (head lettuce)	45
0705190000	Other	45
07052	Chicory:	
0705210000	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	8
0705290000	Other	8
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
070610	Carrots and turnips	
0706101000	Carrots	30% or 134 won/kg., whichever is the greater
0706102000	Turnips	27
070690	Other	
0706902000	Wasabi and horseradishes	27
0706909000	Other	27
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	

HS code	Description of products	MFN rate applied (2019)
0708100000	Peas (<i>Pisum sativum</i>)	27
0708900000	Other leguminous vegetables	27
0709	Other vegetables, fresh or chilled.	
0709200000	Asparagus	27
0709300000	Aubergines (egg-plants)	27
0709400000	Celery other than celeriac	27
07095	Mushrooms and truffles:	
070951	Mushrooms of the genus <i>Agaricus</i>	
0709519000	Other	30
070959	Other	
0709593000	Ling chiu mushrooms	30
07095940	Oyster mushrooms	
0709594010	King oyster mushrooms	30
0709594090	Other	30
0709595000	Winter mushrooms	30
0709599000	Other	30
0709700000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27
07099	Other:	
0709910000	Globe artichokes	27
0709920000	Olives	27
070999	Other	
0709992000	Flowering ferns	27
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
0710100000	Potatoes	27
07102	Leguminous vegetables, shelled or unshelled:	
0710210000	Peas (<i>Pisum sativum</i>)	27
0710220000	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	27
0710290000	Other	27
0710300000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27
0710400000	Sweet corn	30
0710900000	Mixtures of vegetables	27
0711	Vegetables 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.	
0711200000	Olives	27
0711400000	Cucumbers and gherkins	30
07115	Mushrooms and truffles:	
0711510000	Mushrooms of the genus <i>Agaricus</i>	30
071159	Other	
0711591000	Truffles	27
0711599000	Other	30
071190	Other vegetables; mixtures of vegetables	
0711904000	Carrots	27

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

34

HS code	Description of products	MFN rate applied (2019)
07119050	Other vegetables	
071190509	Other	
0711905099	Other	27
0711909000	Mixtures of vegetables	27
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
07123	Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles:	
071231	Mushrooms of the genus <i>Agaricus</i>	
0712311000	Cultivated mushrooms (<i>Agaricus bisporus</i>)	30
0712319000	Other	30% or 1,218 won/kg., whichever is the greater
0712330000	Jelly fungi (<i>Tremella</i> spp.)	30% or 1,218 won/kg., whichever is the greater
071239	Other	
07123910	Mushrooms	
0712391030	Ling chiu mushrooms	30% or 842 won/kg., whichever is the greater
0712391040	Oyster mushrooms	30
0712391050	Winter mushrooms	30
071290	Other vegetables; mixtures of vegetables	
07129020	Other vegetables	
0712902040	Carrots	30% or 864 won/kg., whichever is the greater
0712902050	Pumpkins	30
0712902060	Cabbages	30
0712902080	Sweet potato stems	30
071290209	Other	
0712902093	Potatoes	27
0712902094	Flowering ferns	30% or 1,446 won/kg., whichever is the greater
0712909000	Mixtures of vegetables	27
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	
071310	Peas (<i>Pisum sativum</i>)	
0713101000	For seed	27
0713102000	For feeding	0
0713109000	Other	27

HS code	Description of products	MFN rate applied (2019)
0713500000	Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor)	27
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	
071430	Yams (<i>Dioscorea</i> spp.)	
0714301000	Frozen	45
071440	Taro (<i>Colocasia</i> spp.)	
0714401000	Frozen	45
071450	Yautia (<i>Xanthosoma</i> spp.)	
0714501000	Frozen	45
071490	Other	
07149010	Arrowroots	
0714901010	Frozen	45
07149090	Other	
0714909010	Frozen	45
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
08011	Coconuts:	
0801110000	Desiccated	30
0801120000	In the inner shell (endocarp)	30
0801190000	Other	30
08012	Brazil nuts:	
0801210000	In shell	30
0801220000	Shelled	30
08013	Cashew nuts:	
0801310000	In shell	8
0801320000	Shelled	8
0802	Other nuts, fresh or dried, whether or not shelled or peeled.	
08021	Almonds:	
0802110000	In shell	8
0802120000	Shelled	8
08022	Hazelnuts or filberts (<i>Corylus</i> spp.):	
0802210000	In shell	8
0802220000	Shelled	8
08025	Pistachios:	
0802510000	In shell	30
0802520000	Shelled	30
08026	Macadamia nuts:	
0802610000	In shell	30
0802620000	Shelled	30
0802700000	Kola nuts (<i>Cola</i> spp.)	30
0802800000	Areca nuts	30
080290	Other	

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

36

HS code	Description of products	MFN rate applied (2019)
08029010	Pine-nuts	
0802901010	In shell (in Market Access Quota)	30
0802901010	In shell (out of Market Access Quota)	566.8% or 2,664 won/kg., whichever is the greater
0802901020	Shelled (in Market Access Quota)	30
0802901020	Shelled (out of Market Access Quota)	566.8% or 2,664 won/kg., whichever is the greater
08029020	Ging ko-nuts	
0802902010	In shell	30
0802902020	Shelled	30
0802909000	Other	30
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
0804200000	Figs	30
0804400000	Avocados	30
0805	Citrus fruit, fresh or dried.	
0805400000	Grapefruit, including pomelos	30
080550	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	
0805501000	Lemons (Citrus limon, Citrus limonum)	30
08055020	Limes (Citrus aurantifolia, Citrus latifolia)	
0805502010	Citrus aurantifolia	30
0807	Melons (including watermelons) and papaws (papayas), fresh.	
08071	Melons (including watermelons):	
0807190000	Other	45
0807200000	Papaws (papayas)	30
0808	Apples, pears and quinces, fresh.	
0808400000	Quinces	45
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
0809100000	Apricots	45
08092	Cherries:	
0809210000	Sour cherries (Prunus cerasus)	24
0809290000	Other	24
0810	Other fruit, fresh.	
0810200000	Raspberries, blackberries, mulberries and loganberries	45
0810400000	Cranberries, bilberries and other fruits of the genus Vaccinium	45
0810500000	Kiwifruit	45
0810600000	Durians	45
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	
0811100000	Strawberries	30
0811200000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30

HS code	Description of products	MFN rate applied (2019)
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.	
0812100000	Cherries	30
081290	Other	
0812909000	Other	30
0813	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
0813100000	Apricots	45
0813200000	Prunes	18
081400	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	
0814001000	Peel of citrus fruit	30
0814002000	Peel of melons (including watermelons)	30
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
09011	Coffee, not roasted:	
0901110000	Not decaffeinated	2
09012	Coffee roasted:	
0901220000	Decaffeinated	8
090190	Other	
0901901000	Coffee husks and skins	3
0901902000	Coffee substitutes containing coffee	8
0902	Tea, whether or not flavoured.	
0902400000	Other black tea (fermented) and other partly fermented tea	40
0903000000	Maté	25
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	
09041	Pepper:	
0904120000	Crushed or ground	8
0905	Vanilla.	
0905100000	Neither crushed nor ground	8
0905200000	Crushed or ground	8
0906	Cinnamon and cinnamon-tree flowers.	
09061	Neither crushed nor ground:	
0906110000	Cinnamon (Cinnamomum zeylanicum Blume)	8
090619	Other	
0906191000	Cinnamon, other than Cinnamomum zeylanicum Blume	8
0906192000	Cinnamon tree flowers	8
090620	Crushed or ground	
0906201000	Cinnamon	8
0906202000	Cinnamon tree flowers	8
0907	Cloves (Whole fruit, cloves and stems).	
0907100000	Neither crushed nor ground	8

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

38

HS code	Description of products	MFN rate applied (2019)
0907200000	Crushed or ground	8
0908	Nutmeg, mace and cardamoms.	
09081	Nutmeg:	
0908110000	Neither crushed nor ground	8
0908120000	Crushed or ground	8
09082	Mace:	
0908210000	Neither crushed nor ground	8
0908220000	Crushed or ground	8
09083	Cardamoms:	
0908310000	Neither crushed nor ground	8
0908320000	Crushed or ground	8
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	
09096	Seeds of anise, badian, caraway or fennel; juniper berries:	
090961	Neither crushed nor ground	
0909611000	Seeds of anise or badian	8
0909612000	Seeds of caraway	8
0909613000	Seeds of fennel and juniper berries	8
090962	Crushed or ground	
0909621000	Seeds of anise or badian	8
0909622000	Seeds of caraway	8
0909623000	Seeds of fennel and juniper berries	8
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
0910200000	Saffron	8
09109	Other spices:	
091091	Mixtures referred to in Note 1 (b) to this chapter	
0910911000	Curry	8
091099	Other	
0910991000	Thyme; bay leaves	8
0910999000	Other	8
1001	Wheat and meslin.	
10011	Durum wheat:	
1001110000	Seed	3
1001190000	Other	3
10019	Other:	
100191	Seed	
1001911000	Meslin	3
1001919000	Other	1.8
100199	Other	
10019910	For feeding	
1001991010	Meslin	3
1001991090	Other	0
10019920	For milling	
1001992010	Meslin	3

HS code	Description of products	MFN rate applied (2019)
1001992090	Other	1.8
10019990	Other	
1001999010	Meslin	3
1001999090	Other	1.8
1007	Grain sorghum.	
1007100000	Seed(in Market Access Quota)	3
1007100000	Seed(out of Market Access Quota)	779.4
1007900000	Other	3
1008	Buckwheat, millet and canary seeds; other cereals.	
10082	Millet:	
100821	Seed	
1008211000	Foxtail millet (<i>Setaria italica</i>)(in Market Access Quota)	3
1008211000	Foxtail millet (<i>Setaria italica</i>)(out of Market Access Quota)	18
1008219000	Other	3
100829	Other	
1008291000	Foxtail millet (<i>Setaria italica</i>)	3
1008299000	Other	3
1008300000	Canary seeds	3
110100	Wheat or meslin flour	
1101001000	Of wheat	3
1101002000	Of meslin	5
1102	Cereal flours other than of wheat or meslin.	
1102200000	Maize (corn) flour	5
110290	Other	
1102903000	Rye flour	5
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	
110430	Germ of cereals, whole, rolled, flaked or ground	
1104309000	Other	5
1106	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
1106100000	Of the dried leguminous vegetables of heading 07.13	8
110620	Of sago or of roots or tubers of heading 07.14	
1106201000	Of arrow roots	8
1106209000	Other	8
1107	Malt, whether or not roasted.	
110720	Roasted	
1107209000	Other	27
1203000000	Copra	3
1204000000	Linseed, whether or not broken	3
1205	Rape or colza seeds, whether or not broken.	
120510	Low erucic acid rape or colza seeds	
1205101000	Seeds for fodder planting	0

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

40

HS code	Description of products	MFN rate applied (2019)
120590	Other	
1205901000	Seeds for fodder planting	0
1206000000	Sunflower seeds, whether or not broken	25
1207	Other oil seeds and oleaginous fruits, whether or not broken.	
1207100000	Palm nuts and kernels	3
12072	Cotton seeds:	
1207210000	Seed	3
120729	Other	
1207291000	For feeding	2
1207299000	Other	3
1207300000	Castor oil seeds	3
1207500000	Mustard seeds	3
1207600000	Safflower (<i>Carthamus tinctorius</i>) seeds	3
1207700000	Melon seeds	3
12079	Other:	
1207910000	Poppy seeds	3
120799	Other	
1207992000	Shea nuts (Karite nuts)	3
1207999000	Other	3
1208	Flours and meals of oil seeds or oleaginous fruit, other than those of mustard.	
1208100000	Of soya beans	3
1208900000	Other	3
1209	Seeds, fruit and spores, of a kind used for sowing.	
1209100000	Sugar beet seeds	0
12092	Seeds of forage plants:	
1209210000	Lucerne(alfalfa) seeds	0
1209220000	Clover (<i>Trifolium</i> spp.) seeds	0
1209230000	Fescue seeds	0
1209240000	Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	0
1209250000	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	0
120929	Other	
1209291000	Lupine seed	0
1209292000	Sudan grass seed	0
1209293000	Orchard grass seeds	0
1209294000	Timothy grass seed	0
1209299000	Other	0
1209300000	Seeds of herbaceous plants cultivated principally for their flowers	0
12099	Other:	
120991	Vegetable seeds	
12099110	Alliaceus vegetable seeds	
1209911010	Onion seeds	0
1209911090	Other	0
1209912000	Radish seeds	0

HS code	Description of products	MFN rate applied (2019)
1209913000	Seeds of chili peppers or sweet peppers (<i>Capsicum annuum</i>)	0
1209914000	Cabbage seeds	0
1209915000	Tomato seeds	0
1209919000	Other	0
120999	Other	
12099910	Seeds of forest trees	
1209991010	Seeds of oak	0
1209991090	Other	0
1209992000	Seeds of fruit trees	0
1209993000	Tobacco seed	0
1209994000	Lawn seed	0
1209999000	Other	0
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	
1210100000	Hop cones, neither ground nor powdered nor in the form of pellets	30
121020	Hop cones, ground, powdered or in the form of pellets; lupulin	
1210201000	Hop cones	30
1210202000	Lupulin	30
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.	
121130	Coca leaf	
1211301000	Fresh, chilled or dried	8
1211309000	Other	3
121140	Poppy straw	
1211401000	Fresh, chilled or dried	8
1211409000	Other	3
121150	Ephedra	
1211509000	Other	3
121190	Other	
1211901	Fresh, chilled or dried	
1211901100	Aconiti tuber	8
1211901200	Coptidis rhizoma	8
1211901300	Polygalae radix	8
1211901400	Fritillariae roylei bulbus	8
1211901500	Eucommiae cortex	8
12119019	Other	
1211901910	Longanae arillus	8
1211901920	Crataegi fructus	8
1211901930	Nelumbo semen	8
1211901940	Pepper mint	8
1211901950	Japanese pepper	8
1211901960	Dried platycodon grandiflorum	8

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

42

HS code	Description of products	MFN rate applied (2019)
121190199	Other	
1211901991	Quisqualis fructus	8
12119090	Other	
1211909090	Other	3
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	
12122	Seaweeds and other algae:	
121221	Fit for human consumption	
12122180	Typicus, Irish-moss and kelp meal	
121221802	Irish-moss	
1212218029	Other	20
12122190	Other	
121221901	Cottonni and spinosum	
1212219019	Other	20
121229	Other	
12122980	Typicus, Irish-moss and kelp meal	
121229802	Irish-moss	
1212298029	Other	20
12122990	Other	
121229901	Cottonni and spinosum	
1212299019	Other	20
12129	Other:	
1212910000	Sugar beet	3
1212920000	Locust beans (carob)	20
1212930000	Sugar cane	3
1212940000	Chicory roots	8
121299	Other	
1212992000	Tuber of kuyaku	8
1212993000	Pollen	8
1212996000	Apricot, peach (including nectarine) or plum stones and kernels	8
1212999000	Other	8
1213000000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	8
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	
121410	Lucerne (alfalfa) meal and pellets	
1214101000	For feeding	1
1214109000	Other	10
121490	Other	
12149090	Other	
121490901	Lucerne (alfalfa) bale	
1214909011	For feeding	1

HS code	Description of products	MFN rate applied (2019)
1214909019	Other	18
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	
1301200000	Gum Arabic	3
130190	Other	
1301901000	Oleoresins	3
13019020	Lac	
1301902010	Shellac	3
1301902090	Other	3
1301909000	Other	3
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
13021	Vegetable saps and extracts:	
1302110000	Opium	8
1302120000	Of liquorice	8
1302130000	Of hops	30
1302140000	Of ephedra	8
130219	Other	
1302192000	Cashew nut shell liquid	8
1302193000	Natural lacquer	8
13021990	Other	
1302199010	Saps and extracts of aloes	8
1302199020	Cola extract	8
130219903	Extracts of heading 12.11	
1302199031	Angelicae Gigantis Radix Extract (Angelica gigas, Angelica acutiloba)	8
1302199032	Schisandrae Fructus Extract (Schisandra chinensis)	8
1302199033	Paeoniae Radix Extract (Paeonia lactiflora, Paeonia japonica, Paeonia obovata)	8
1302199034	Cnidii Rhizoma Extract (Cnidium officinale, Ligusticum chuanyong)	8
1302199035	Astragali Radix Extract (Astragalus membranaceus, Astragalus mongholicus)	8
1302199039	Other	8
130219909	Other	
1302199091	Vanilla oleoresin or vanilla extract	8
1302199099	Other	8
1302200000	Pectic substances, pectinates and pectates	8
13023	Mucilages and thickeners, whether or not modified, derived from vegetable products:	
130231	Agar-agar	
1302311000	Agar-agar in stripe form	8
1302312000	Agar-agar, powdered	8
1302319000	Other	8
1302320000	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	8
1302390000	Other	8
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

44

HS code	Description of products	MFN rate applied (2019)
140110	Bamboos	
1401101000	Bamboos, phyllostachys	8
1401102000	Raw bamboos	8
1401109000	Other	8
140120	Rattans	
1401201000	Split or drawn	8
1401209000	Other	8
1401900000	Other	8
1404	Vegetable products not elsewhere specified or included.	
1404200000	Cotton linters	3
140490	Other	
14049020	Bark of tree	
1404902010	Bark of paper mulberry	3
1404902090	Other	3
14049030	Foliage of plants used for food wrapping	
1404903010	Leaves of quercus dentata	5
1404903020	Leaves of smilax china	5
1404904000	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	3
14049060	Raw vegetable materials of a kind used primarily in dyeing or tanning	
1404906010	Gall nuts	3
1404906020	Almond hulls	3
1404906090	Other	3
1404909000	Other	3
1501	Pig fat(including lard) and poultry fat, other than that of heading 02.09 or 15.03.	
150110	Lard	
1501101000	Of an acid value not exceeding 1	3
1501109000	Other	3
1501200000	Other pig fat	3
1501900000	Other	3
1502	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	
150210	Tallow	
15021010	Beef tallow	
1502101010	Of an acid value not exceeding 2	2
1502101090	Other	2
1502109000	Other	3
150290	Other	
1502901000	Of bovine animals	2
1502909000	Other	3
150300	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	
1503002000	Lard-oil	3
1503009000	Other	3

HS code	Description of products	MFN rate applied (2019)
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	
150410	Fish-liver oils and their fractions	
1504109000	Other	3
1504200000	Fats and oils and their fractions, of fish, other than liver oils.	3
150430	Fats and oils and their fractions, of marine mammals	
1504301000	Whale oil and its fractions	3
1504309000	Other	3
150500	Wool grease and fatty substances derived therefrom (including lanolin)	
1505001000	Wool grease, crude	3
1505009000	Other	3
150600	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	
1506001000	Neat's foot oil and its fractions	3
1506009000	Other	3
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
150710	Crude oil, whether or not degummed	
1507101000	For food	5
1507102000	For manufacturing biodiesel	5
1507109000	Other	5
150790	Other	
15079010	Refined oil	
1507901020	For manufacturing biodiesel	5
1507901090	Other	5
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
1508100000	Crude oil	27
150890	Other	
1508901000	Refined oil	27
1508909000	Other	27
1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	
1509100000	Virgin	5
1509900000	Other	5
1510000000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09	5
1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	
1511100000	Crude oil	3
151190	Other	
1511901000	Palm olein	2
1511902000	Palm stearin	2
1511909000	Other	2
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
15121	Sunflower-seed or safflower oil and fractions thereof:	

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

46

HS code	Description of products	MFN rate applied (2019)
151211	Crude oil	
1512111000	Sunflower-seed oil	5
1512112000	Safflower oil	5
151219	Other	
15121910	Refined oil	
1512191010	Sunflower-seed oil	5
1512191020	Safflower oil	5
15121990	Other	
1512199010	Sunflower-seed oil	5
1512199020	Safflower oil	5
15122	Cotton-seed oil and its fractions:	
1512210000	Crude oil, whether or not gossypol has been removed	5
151229	Other	
1512291000	Refined oil	5
1512299000	Other	5
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
15131	Coconut (copra) oil and its fractions:	
1513110000	Crude oil	3
151319	Other	
1513191000	Refined oil	3
1513199000	Other	3
15132	Palm kernel or babassu oil and fractions thereof:	
151321	Crude oil	
1513211000	Palm kernel oil	5
1513212000	Babassu oil	8
151329	Other	
15132910	Refined oil	
1513291010	Palm kernel oil	5
1513291020	Babassu oil	8
1513299000	Other	8
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
15149	Other:	
151491	Crude oil	
1514911000	Other Rape oil or colza oil	5
1514912000	Mustard oil	5
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
15151	Linseed oil and its fractions:	
1515110000	Crude oil	5
1515190000	Other	5
15152	Maize (corn) oil and its fractions:	
1515210000	Crude oil	5

HS code	Description of products	MFN rate applied (2019)
1515290000	Other	5
1515300000	Castor oil and its fractions	5
151590	Other	
15159090	Other	
1515909010	Rice bran oil and its fractions	5
1515909020	Camellia oil and its fractions	8
1515909030	Joboba oil and its fractions	8
1515909040	Tung oil and its fractions	8
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified, or elaidinised, whether or not refined, but not further prepared.	
151610	Animal fats and oils and their fractions	
1516102000	Whale oil and its fractions	8
1516109000	Other	8
151620	Vegetable fats and oils and their fractions	
15162010	Of peanut oil, sunflower seed oil, rape or colza oil, perilla oil, sesame oil	
1516201020	Sunflower seed oil and its fraction	36
1516201030	Rape or colza oil and its fraction	36
15162020	Other	
1516202010	Coconut (copra) oil and its fraction	8
1516202020	Palm oil and its fraction	8
1516202030	Maize oil and its fraction	8
1516202040	Cotton seed oil and its fraction	8
1516202050	Soya-bean oil and its fraction	8
1516202090	Other	8
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	
1517100000	Margarine, excluding liquid margarine	8
151790	Other	
1517901000	Imitation lard	8
1517902000	Shortening	8
1517909000	Other	8
151800	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fraction of different fats or oils of this Chapter, not elsewhere specified or included.	
1518001000	Dehydrated castor oil	8
1518002000	Epoxidised soya-bean oil	8
15180090	Other	
1518009010	For feeding	5
1518009090	Other	8
1520000000	Glycerol, crude; glycerol waters and glycerol lyes.(Other than glycerol, crude)	8

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

48

HS code	Description of products	MFN rate applied (2019)
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	
152110	Vegetable waxes	
1521101000	Carnauba wax	8
1521102000	Palm wax	8
1521109000	Other	8
152190	Other	
1521901000	Spermaceti	8
1521902000	Beeswax	8
1521909000	Other	8
152200	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	
1522001000	Degras	8
1522009000	Other	8
160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	
1601009000	Other	30
1602	Other prepared or preserved meat, meat offal or blood.	
160220	Of liver of any animal	
1602201000	In airtight containers	30
1602209000	Other	30
16023	Of poultry of heading 01.05:	
160231	Of turkeys	
1602311000	In airtight containers	30
1602319000	Other	30
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
16041	Fish, whole or in pieces, but not minced:	
160412	Herrings	
1604121000	In airtight containers	20
1604129000	Other	20
160413	Sardines, sardinella and brisling or sprats	
1604131000	In airtight containers	20
1604139000	Other	20
160415	Mackerel	
1604151000	In airtight containers	20
1604159000	Other	20
160416	Anchovies	
1604161000	In airtight containers	20
1604169000	Other	20
160417	Eels	
1604171000	In airtight containers	20
160419	Other	
16041910	In airtight containers	
1604191010	Saury	20

HS code	Description of products	MFN rate applied (2019)
1604191020	Jack and horse mackerel	20
16041990	Other	
1604199010	Jerk filefish	20
160420	Other prepared or preserved fish	
1604201000	Fish pastes	20
1604202000	Fish marinade	20
1604203000	Fish sausages	20
16042040	Fish cake	
1604204010	Of crab flavor	20
1604204090	Other	20
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
160510	Crab	
16051010	Crab meat	
1605101010	In airtight containers	20
160510109	Other	
1605101091	Red snow crab meat	20
1605101099	Other	20
1605109000	Other	20
160530	Lobster	
1605301000	In airtight containers	20
1605309000	Other	20
160540	Other crustaceans	
1605401000	In airtight containers	20
1605409000	Other	20
1701	Cane or beet sugar and chemically pure sucrose, in solid form.	
17011	Raw sugar not containing added flavouring or colouring matter:	
170112	Beet sugar	
1701121000	Of a polarization not exceeding 98.5°	3
1701122000	Of a polarization exceeding 98.5°	3
1701130000	Cane sugar specified in Subheading Note 2 to this Chapter	3
170114	Other cane sugar	
1701141000	Of a polarization not exceeding 98.5°	3
1701142000	Of a polarization exceeding 98.5°	3
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	
170220	Maple sugar and maple syrup	
1702201000	Maple sugar	8
1702202000	Maple syrup	8
170230	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	
1702302000	Glucose syrup	8
170240	Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

50

HS code	Description of products	MFN rate applied (2019)
1702402000	Glucose syrup	8
1702500000	Chemically pure fructose	8
170260	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	
1702602000	Fructose syrup	8
170290	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	
1702902000	Caramel	8
1702903000	Maltose	8
1703	Molasses resulting from the extraction or refining of sugar.	
170310	Cane molasses	
1703101000	For use in manufacturing spirits	3
1703109000	Other (For feeding, preserved in cans or bottles, each not more than 12 kg including containers)	3
170390	Other	
1703901000	For use in manufacturing spirits(Preserved in cans or bottles, each not more than 12 kg including containers)	3
1703909000	Other (For feeding, preserved in cans or bottles, each not more than 12 kg including containers)	3
1704	Sugar confectionery (including white chocolate), not containing cocoa.	
1704100000	Chewing gum, whether or not sugar-coated	8
170490	Other	
1704901000	Liquorice extract, not put up as confectionery	8
17049020	Candies	
1704902010	Drops	8
1704902020	Caramels	8
1704902090	Other	8
1704909000	Other	8
180100	Cocoa beans, whole or broken, raw or roasted	
1801001000	Raw	2
1801002000	Roasted	8
180200	Cocoa shells, husks, skins and other cocoa waste	
1802001000	Cocoa shells, husks and skins	8
1802009000	Other	8
1803	Cocoa paste, whether or not defatted.	
1803100000	Not defatted	5
1803200000	Wholly or partly defatted	5
1804000000	Cocoa butter, fat and oil	5
1805000000	Cocoa powder, not containing added sugar or other sweetening matter	5
1806	Chocolate and other food preparations containing cocoa.	
1806100000	Cocoa powder, containing added sugar or other sweetening matter	8
180620	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	
1806201000	Chocolate and chocolate confectionery	8

HS code	Description of products	MFN rate applied (2019)
18062090	Other	
1806209010	Cocoa preparation containing 50 % or more by weight of milk powder	8
1806209090	Other	8
18063	Other, in blocks, slabs or bars:	
180631	Filled	
1806311000	Chocolate and chocolate confectionery	8
1806319000	Other	8
180632	Not filled	
1806321000	Chocolate and chocolate confectionery	8
1806329000	Other	8
180690	Other	
1806901000	Chocolate and chocolate confectionery	8
1806902	Malt extract; food preparations of flour, groats, meal, starch or malt extract, containing cocoa powder on a proportion by weight of less than 50 % and 40 % or more by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10 % and 5 % or more by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	
18069021	Preparations suitable for infants or young children, put up for retail sale	
180690211	Food preparations of goods of headings 04.01 to 04.04	
1806902119	Other	40
180690219	Other	
1806902191	Of oatmeal	8
1806902199	Other	8
18069022	Mixes and doughs for the preparation of baker's wares of heading 19.05	
1806902210	Of barley flour	8
18069029	Other	
180690299	Other	
1806902991	Of oatmeal	8
1806902992	Of barley flour	8
18069030	Prepared foods obtained by the swelling or roasting of cereals or cereals products (for example, corn flakes); cereals form, pre-cooked or otherwise prepared other than maize in grain	
1806903010	Prepared foods obtained by the swelling or roasting of cereals or cereal product	5.4
180690309	Other	
1806903099	Other	8
18069090	Other	
1806909010	Cocoa preparation containing 50 % or more by weight of milk powder	8
1806909090	Other	8
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
190110	Preparations suitable for infants or young children, put up for retail sale	

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

52

HS code	Description of products	MFN rate applied (2019)
19011010	Food preparations of goods of headings 04.01 to 04.04	
19011090	Other	
1901109010	Of oatmeal	8
1901109090	Other	8
190120	Mixes and doughs for the preparation of baker's wares of heading 19.05	
1901202000	Of barley flour	8
190190	Other	
19019020	Food preparations of goods of headings 04.01 to 04.04	
19019090	Other	
190190909	Other	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	
19021	Uncooked pasta, not stuffed or otherwise prepared:	
190211	Containing eggs	
1902111000	Spaghetti	5
1902112000	Macaroni	5
1902119000	Other	5
190219	Other	
1902193000	Naeng-myun ☉	5
1902199000	Other	5
1902200000	Stuffed pasta, whether or not cooked or otherwise prepared	5
190230	Other pasta	
19023010	Instant noodles	
1902301010	Ramen ☉	5
1902301090	Other	5
1902309000	Other	5
1902400000	Couscous	5
190300	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	
1903001000	Tapioca	8
1903009000	Other	8
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	
190410	Prepared foods obtained by the swelling or roasting of cereals or cereal products	
1904101000	Corn flakes	5.4
1904102000	Corn chip	5.4
190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	
1904201000	Of Musli type preparations	45
1904300000	Bulgur wheat	8
190490	Other	

HS code	Description of products	MFN rate applied (2019)
19049010	Rice in grain form, not containing cocoa	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
1905100000	Crispbread	8
1905200000	Gingerbread and the like	8
19053	Sweet biscuits; waffles and wafers:	
1905310000	Sweet biscuits	8
1905320000	Waffles and wafers	8
1905400000	Rusks, toasted bread and similar toasted products	8
190590	Other	
19059010	Bakers' wares	
1905901010	Bread	8
1905901020	Ship's biscuits	8
1905901030	Pastries and cakes	8
19059090	Other	
1905909010	Empty cachets of a kind suitable for pharmaceutical use	8
1905909020	Rice paper	8
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
2001100000	Cucumbers and gherkins	30
200190	Other	
2001901000	Fruit and nuts	30
20019090	Other	
2001909010	Shallots	30
2001909020	Tomatoes	30
2001909030	Cauliflower	30
2001909040	Sweet corn	30
2001909090	Other	30
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
2002100000	Tomatoes, whole or in pieces	8
200290	Other	
2002901000	Tomato paste (of a soluble solid, of 24 % or more)	5
2002909000	Other	8
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
200310	Mushrooms of the genus Agaricus	
2003104000	Cultivated mushrooms (Agaricus bisporus)	20
2003109000	Other	20
200390	Other	
2003903000	Truffles	20
2003909000	Other	20
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
2004100000	Potatoes	18

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

54

HS code	Description of products	MFN rate applied (2019)
200490	Other vegetables and mixtures of vegetables	
2004901000	Sweet corn	30
2004909000	Other	30
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	
200510	Homogenised vegetables	
2005101000	Pureed corn for infant	20
2005109000	Other	20
200520	Potatoes	
2005201000	Croquettes prepared from flakes	20
2005209000	Other	20
2005400000	Peas (<i>Pisum sativum</i>)	20
20055	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
200551	Beans, shelled	
2005511000	Of small green beans	20
2005512000	Of small red beans	20
2005519000	Other	20
200559	Other	
2005591000	Of small green beans	20
2005592000	Of small red beans	20
2005600000	Asparagus	20
2005700000	Olives	20
20059	Other vegetables and mixtures of vegetables:	
200599	Other	
2005992000	Sauerkraut	20
2005994000	Korean thistle [<i>Cirsium setidens</i> (Dunn) Nakai]	20
2005999000	Other	20
200600	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	
2006003000	Ginger	30
2006004000	Lotus roots	30
2006005000	Peas (<i>Pisum sativum</i>)	20
20060060	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	
2006006010	Beans shelled	20
2006006090	Other	20
2006007000	Asparagus	20
2006008000	Olive	20
20060090	Other	
2006009010	Sweet corn (<i>Zeamays</i> var. <i>Sac charata</i>)	15
2006009030	Of other vegetable	20
2006009090	Other	30
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
2007100000	Homogenised preparations	30

HS code	Description of products	MFN rate applied (2019)
20079	Other:	
200791	Citrus fruit	
2007919000	Other	30
200799	Other	
2007999000	Other	30
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
2008500000	Apricots	45
2008600000	Cherries	45
200870	Peaches, including nectarines	
2008701000	In airtight containers, added sugar	50
2008709000	Other	45
20089	Other, including mixtures other than those of subheading 2008.19:	
2008910000	Palm hearts	45
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
20091	Orange juice:	
2009110000	Frozen	54
2009190000	Other	54
20093	Juice of any other single citrus fruit:	
200931	Of a Brix value not exceeding 20	
2009311000	Lemon juice	50
2009312000	Lime juice	50
2009319000	Other	54
200939	Other	
2009391000	Lemon juice	50
2009392000	Lime juice	50
20094	Pineapple juice:	
2009500000	Tomato juice	30
20096	Grape juice (including grape must):	
2009610000	Of a Brix value not exceeding 30	45
2009690000	Other	45
20097	Apple juice:	
2009710000	Of a Brix value not exceeding 20	45
2009790000	Other	45
20098	Juice of any other single fruit or vegetable:	
200989	Other	
20098910	Juice of fruit other than Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	
2009891020	Strawberry juice	50
2009892000	Juice of vegetable	30
200990	Mixtures of juices	
20099010	Of fruit	

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

56

HS code	Description of products	MFN rate applied (2019)
2009901020	Chiefly on the basic of apple juice	50
2009901030	Chiefly on the basic of grape juice	50
2009909000	Other	50
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
21011	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
210111	Extracts, essences and concentrates	
2101111000	Instant coffee	8
2101119000	Other	8
210112	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	
2101121000	Preparations of instant coffee	8
21011290	Other	
2101129010	Of containing milk, cream or their substitutes	8
2101129090	Other	8
210120	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	
21012090	Other	
210120901	Of containing cereals	
2101209019	Other	40
2101209090	Other	40
210130	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	
2101301000	Of barley	8
2101309000	Other	8
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	
210210	Active yeasts	
2102101000	Brewery yeast	8
2102102000	Distillery yeast	8
2102103000	Bakery yeast	8
2102104000	Culture yeast	8
2102109000	Other	8
210220	Inactive yeasts; other single-cell micro-organisms, dead	
2102201000	Inactive yeasts	8
2102202000	Nulook (K)	8
21022030	Chlorella	
2102203010	Of tablet	8
2102203090	Other	8
21022040	Spinulina	
2102204090	Other	8
2102209000	Other	8
2102300000	Prepared baking powders	8

HS code	Description of products	MFN rate applied (2019)
2103	Sauces and preparations therefor; mixed condiments and mixed seasoning; mustard flour and meal and prepared mustard.	
2103100000	Soya sauce	8
210320	Tomato ketchup and other tomato sauces	
2103201000	Tomato ketchup	8
2103202000	Tomato sauces	8
210330	Mustard flour and meal and prepared mustard	
2103301000	Mustard flour and meal	8
2103302000	Prepared mustard	8
210390	Other	
21039010	Oriental sauces and the like	
2103901010	Bean paste	8
2103901020	Chinese bean paste	8
2103901090	Other	8
2103901090	Other (Of the respective ratio of chilly pepper, garlic, onion or ginger is not less than 20%, or the aggregation ratio of chilly pepper, gallic, onion or ginger is not less than 40%)	45
21039090	Other	
2103909010	Mayonnaise	8
2103909020	Instant curry	8
2104	Soups and broths and preparations therefor; homogenised composite food preparations.	
210410	Soups and broths and preparations therefor	
2104101000	Of meat	18
2104102000	Of fish	30
2104103000	Of vegetable	18
2104109000	Other	18
2104200000	Homogenised composite food preparations	30
210500	Ice cream and other edible ice, whether or not containing cocoa	
21050010	Ice cream	
2105001010	Not containing cocoa	8
2105001090	Other	8
21050090	Other edible ice	
2105009010	Not containing cocoa	8
2105009090	Other	8
2106	Food preparations not elsewhere specified or included.	
210610	Protein concentrates and textured protein substances	
2106101000	Bean-curd	8
21061090	Other	
2106109020	Protein concentrates	8
2106109030	Textured protein substances	8
210690	Other	
21069010	Bases for beverage, nonalcoholic	
2106901010	Cola base	8
2106901020	Beverage base of perfumed fruits	8

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

58

HS code	Description of products	MFN rate applied (2019)
2106901090	Other	8
2106902000	Sugar syrups, containing added flavouring or colouring matter	8
21069030	Products of ginseng roots	
210690301	Products of white ginseng	
2106903011	Ginseng tea	8
2106903019	Other	8
21069090	Other	
2106909010	Coffee creamer	8
210690902	Preparations with a basis of butter	
2106909021	Of a butter content, by weight, not exceeding 30 %	8
2106909022	Of a butter content, by weight, exceeding 30 % but not exceeding 70 %	8
2106909023	Of a butter content, by weight, exceeding 70 %	8
2106909030	Preparations for use in manufacturing ice cream	8
2106909040	Autolyzed yeast and other yeast extracts	8
2106909050	Flavors in preparations	8
2106909060	Acorn flour	8
2106909070	Preparations with a basis of aloe	8
210690909	Other	
2106909099	Other	8
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	
2201100000	Mineral waters and aerated waters	8
220190	Other	
2201901000	Ice and snow	8
2201909000	Other	8
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.	
220210	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	
2202101000	Coloured	8
2202109000	Other	8
22029	Other:	
2202910000	Non-alcoholic beer	8
220299	Other	
2202991000	Beverage based on ginseng	8
2202992000	Beverage of fruit juice	9
2202993000	Sikhye ☞	8
2202999000	Other	8
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
2204100000	Sparkling wine	15
22042	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	

HS code	Description of products	MFN rate applied (2019)
220421	In containers holding 2 ℓ or less	
2204211000	Red wine	15
2204212000	White wine	15
2204219000	Other	15
220422	In containers holding more than 2 ℓ but not more than 10 ℓ	
2204221000	Red wine	15
2204222000	White wine	15
2204229000	Other	15
220429	Other	
2204291000	Red wine	15
2204292000	White wine	15
2204299000	Other	15
2204300000	Other grape must	30
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
2205100000	In containers holding 2 ℓ or less	15
2205900000	Other	15
220600	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
22060010	Fermented beverages prepared from fruits	
2206001010	Cider	15
2206001020	Perry	15
2206001090	Other	15
22060020	Fermented beverages prepared from cereals	
2206002010	Cheongju (㉠)	15
2206002020	Yakju (㉠)	15
2206002030	Takju (㉠)	15
2206002090	Other	15
22060090	Other	
2206009010	Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes)	15
2206009090	Other	15
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
220710	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	
2207101000	Roughly distilled alcohol for beverages	10
2207200000	Ethyl alcohol and other spirits, denatured, of any strength	8
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous, beverages.	
220820	Spirits obtained by distilling grape wine or grape marc	
2208201000	Cognac	15
2208209000	Other	15
220830	Whiskies	
2208301000	Scotch whisky	20

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

60

HS code	Description of products	MFN rate applied (2019)
2208302000	Bourbon whisky	20
2208303000	Rye whisky	20
2208309000	Other	20
2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	20
2208500000	Gin and geneva	20
2208600000	Vodka	20
220870	Liqueurs and cordials	
2208701000	Ginseng wine	20
2208702000	Ogarpi (K) wine	20
2208709000	Other	20
220890	Other	
2208901000	Brandies other than that of subheading 2208.20	20
2208904000	Soju (K)	30
2208906000	Kaoliang wine	30
2208907000	Tequila	20
2208909000	Other	30
220900	Vinegar and substitutes for vinegar obtained from acetic acid	
2209001000	Brewery vinegar	8
2209009000	Other	8
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	
230110	Flours, meals and pellets, of meat or meat offal; greaves	
2301102000	Greaves	5
230120	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	
2301201000	Flours, meals and pellets of fish	5
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	
2302100000	Of maize (corn)	5
2302300000	Of wheat (For feeding)	2
230240	Of other cereals	
2302409000	Other	5
2302500000	Of leguminous plants	5
2303	Residues of starch manufacture and similar residues, beetpulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	
2303100000	Residues of starch manufacture and similar residues	0
2303200000	Beet-pulp, bagasse and other waste of sugar manufacture	5
2303200000	Beet-pulp (For feeding)	5
230330	Brewing or distilling dregs and waste	
2303301000	For feeding	2

HS code	Description of products	MFN rate applied (2019)
2303309000	Other	5
2304000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil(For feeding)	1.8
2305000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	5
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04. or 23.05.	
2306100000	Of cotton seeds	2
2306100000	Of cotton seeds (For feeding)	2
2306200000	Of linseed	5
2306300000	Of sunflower seeds	5
23064	Of rape or colza seeds:	
2306410000	Of low erucic acid rape or colza seeds	0
2306490000	Other	0
2306500000	Of coconut or copra	2
2306600000	Of palm nuts or kernels	2
230690	Other	
2306902000	Of perilla seeds	5
2306903000	Of maize (corn) germ	5
2307000000	Wine lees; argol	5
230800	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	
2308001000	Acorns	5
2308002000	Horse-chestnuts	5
2308003000	Cotton seed hulls	5
2308003000	Cotton seed hulls (For feeding)	5
2309	Preparations of a kind used in animal feeding.	
230910	Dog or cat food, put up for retail sale	
2309101000	Dog food	5
2309102000	Cat food	5
230990	Other	
23099010	Mixed feeds	
2309901010	For pigs	4.2
2309901020	For fowls	4.2
2309901030	For fish	5
2309901040	For bovine	4.2
230990109	Other	
23099020	Supplementary feeds	
230990209	Other	

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

62

HS code	Description of products	MFN rate applied (2019)
2309902091	Automatic approval import items as of December 31,1994: 1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.) 2. FCA Feed nectars (conc.) 3. FCA Feed protanox 4. FCA Encila (conc.) 5. FCA Sugar mate 6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.) 7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.) 8. Pig and fresh of FFI Arome (conc., 2X) 9. Pecuaroma-poultry Other	5
23099030	Feed additives	
2309903010	Chiefly on the basis of antibiotics	5
2309903020	Chiefly on the basis of vitamins	5
2309903030	Chiefly on the basis of micro minerals	5
2309903090	Other	5
2401	Unmanufactured tobacco; tobacco refuse.	
240110	Tobacco, not stemmed/stripped	
2401101000	Flue-cured	20
2401102000	Burley	20
2401103000	Oriental	20
2401109000	Other	20
240120	Tobacco, partly or wholly stemmed/stripped	
2401201000	Flue-cured	20
2401202000	Burley	20
2401203000	Oriental	20
2401209000	Other	20
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
240220	Cigarettes containing tobacco	
2402201000	Filter tip cigarettes	40
2402209000	Other	40
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
24039	Other:	
240391	Homogenised or "reconstituted" tobacco	
2403911000	Tobacco sheets	32.8

List 2

List of industrial products excluded from preferential tariff treatment upon importation into the Republic of Korea when originating in a beneficiary country. All industrial products originating in LDCs are DFQF with the exception of certain products enumerated in List 2.

HS code	Description of products	MFN rate applied (2019)
270900	Petroleum oils and oils obtained from bituminous minerals, crude.	
27090010	Crude petroleum oils	
2709001010	Of a specific gravity more than 0.796 but not more than 0.841 at 15 \times	3
2709001020	Of a specific gravity more than 0.841 but not more than 0.847 at 15 \times	3
2709001030	Of a specific gravity more than 0.847 but not more than 0.855 at 15 \times	3
2709001040	Of a specific gravity more than 0.855 but not more than 0.869 at 15 \times (Crude petroleum oil for manufacturing naphtha)	3
2709001050	Of a specific gravity more than 0.869 but not more than 0.885 at 15 \times	3
2709001060	Of a specific gravity more than 0.885 but not more than 0.899 at 15 \times	3
2709001070	Of a specific gravity more than 0.899 but not more than 0.904 at 15 \times	3
2709001080	Of a specific gravity more than 0.904 but not more than 0.966 at 15 \times	3
2709001090	Other	3
2709002000	Crude oils obtained from bituminous minerals	3
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
27101	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
271012	Light oils and preparations	
2710121000	Motor spirit	3
2710122000	Aviation spirit	3
2710123000	Propylene tetramer	5
2710124000	Naphtha	0.5
2710125000	Natural gas liquid	0.5
2710129000	Other	5
271019	Other	
27101910	Other petroleum spirits and preparations	
2710191010	Jet fuel	5
2710191090	Other	5
27101920	Kerosene and preparations thereof	
2710192010	Kerosene	3
2710192020	Jet fuel	3
2710192030	n-paraffin	5
2710192090	Other	5
2710193000	Gas oils	3
27101940	Heavy fuel oils	

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

64

HS code	Description of products	MFN rate applied (2019)
2710194010	Light fuel oil (bunker A)	3
2710194020	Fuel oil (bunker B)	3
2710194030	Bunker C	3
2710194090	Other	5
27101950	Raw oils and lubricating base oils	
2710195010	Raw oils	7
2710195020	Lubricating base oil	7
2710196000	Extender oil	8
2710197	Lubricating oil (other than extender oil)	
27101971	Engine oils	
2710197110	Aviation engine oil	7
2710197120	Engine oil for automotive	7
2710197130	Engine oil for marine use	7
27101972	Cylinder oil, spindle oil, gear oil, turbine oil and refrigerating machine oil	
2710197210	Cylinder oil	7
2710197220	Spindle oil	7
2710197230	Gear oil	7
2710197240	Turbine oil	7
2710197250	Refrigerating machine oil	7
27101973	Compound oil, liquid paraffin and automatic transmission fluid	
2710197310	Compound oil	7
2710197320	Liquid paraffin	7
2710197330	Automatic transmission fluid	7
27101974	Anti-corrosive oil, cutting oil, cleansing oil, mould release oil and hydraulic brake oil	
2710197410	Anti-corrosive oil	7
2710197420	Cutting oil	7
2710197430	Cleansing oil	7
2710197440	Mould release oil	7
2710197450	Hydraulic brake oil	7
27101975	Process oil, insulating oil, heat treating oil and heat transfer oil	
2710197510	Process oil	7
2710197520	Insulating oil	7
2710197530	Heat treating oil	7
2710197540	Heat transfer oil	7
2710197900	Other	7
27101980	Greases	
2710198010	Containing aluminium as additive	8
2710198020	Containing calcium as additive	8
2710198030	Containing sodium as additive	8
2710198040	Containing lithium as additive	8
2710198090	Other	8
2710199000	Other	8

HS code	Description of products	MFN rate applied (2019)
271020	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils	
27102010	Light oils and preparations	
2710201010	Motor spirit	5
2710201020	Aviation spirit	5
2710201030	Propylene tetramer	5
2710201040	Naphtha	0.5
2710201050	Natural gas liquid	0.5
2710201090	Other	5
2710209	Other	
27102091	Other petroleum spirits and preparations	
2710209110	Jet fuel	5
2710209190	Other	5
27102092	Kerosene and preparations thereof	
2710209210	Kerosene	5
2710209220	Jet fuel	5
2710209230	n-paraffin	5
2710209290	Other	5
2710209300	Gas oils	5
27102094	Heavy fuel oils	
2710209410	Light fuel oil (bunker A)	5
2710209420	Fuel oil (bunker B)	5
2710209430	Bunker C	5
2710209490	Other	5
27102095	Raw oils and lubricating base oils	
2710209510	Raw oils	7
2710209520	Lubricating base oil	7
2710209600	Extender oil	8
27102097	Lubricating oil (other than extender oil)	
271020971	Engine oils	
2710209711	Aviation engine oil	7
2710209712	Engine oil for automotive	7
2710209713	Engine oil for marine use	7
271020972	Cylinder oil, spindle oil, gear oil, turbine oil and refrigerating machine oil	
2710209721	Cylinder oil	7
2710209722	Spindle oil	7
2710209723	Gear oil	7
2710209724	Turbine oil	7
2710209725	Refrigerating machine oil	7
271020973	Compound oil, liquid paraffin and automatic transmission fluid	
2710209731	Compound oil	7

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

66

HS code	Description of products	MFN rate applied (2019)
2710209732	Liquid paraffin	7
2710209733	Automatic transmission fluid	7
271020974	Anti-corrosive oil, cutting oil, cleansing oil, mould release oil and hydraulic brake oil	
2710209741	Anti corrosive oil	7
2710209742	Cutting oil	7
2710209743	Cleansing oil	7
2710209744	Mould release oil	7
2710209745	Hydraulic brake oil	7
271020975	Process oil, insulating oil, heat treating oil and heat transfer oil	
2710209751	Process oil	7
2710209752	Insulating oil	7
2710209753	Heat treating oil	7
2710209754	Heat transfer oil	7
2710209790	Other	7
27102098	Greases	
2710209810	Containing aluminium as additive	8
2710209820	Containing calcium as additive	8
2710209830	Containing sodium as additive	8
2710209840	Containing lithium as additive	8
2710209890	Other	8
2710209900	Other	8
27109	Waste oils :	
271091	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	
27109110	Of petroleum spirits and preparations thereof	
2710911010	Of motor spirit, aviation spirit and jet fuel	3
2710911020	Of naphtha and natural gas liquid	0
2710911090	Other	5
27109120	Of kerosene and preparations thereof	
2710912010	Of kerosene and jet fuel	3
2710912090	Other	5
2710913000	Of gas oils	3
27109140	Of heavy fuel oils	
2710914010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3
2710914090	Other	5
2710915000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7
2710919000	Other	8
271099	Other	
27109910	Of petroleum spirits and preparations thereof	
2710991010	Of motor spirit, aviation spirit and jet fuel	3
2710991020	Of naphtha and natural gas liquid	0
2710991090	Other	5
27109920	Of kerosene and preparations thereof	

HS code	Description of products	MFN rate applied (2019)
2710992010	Of kerosene and jet fuel	3
2710992090	Other	5
2710993000	Of gas oils	3
27109940	Of heavy fuel oils	
2710994010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3
2710994090	Other	5
2710995000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7
2710999000	Other	8
2852	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	
285290	Other	
2852903000	Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer)	20
2939	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
293980	Other	
29398010	Viridicatin, Rugulovasine A, sporidesmin A, cytochalasin b, teolocidin B4, penitrem D, roquefortine, samandarine, epabitidine, Castoramine, muscopyridine, Coccinelline, pyrazine, danaidone, glomerine, epilachnene, subcoccinella 24-punctata, Varacin, manzamine, convolutamine D, Eudistomin, and Procyanine	
2939801090	Other(Indole and its derivatives)	6.5
2939801090	Other	6.5
2939809000	Other	8
2939809000	Other(Structural analogues with subheading 2933.99.9090, 2934.99.9090)	6.5
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
330190	Other	
3301904	Oleoresin extracts	
33019045	Of ginseng	
3301904510	Of white ginseng	20
3301904520	Of red ginseng (in Market Access Quota)	20
3301904520	Of red ginseng (out of Market Access Quota)	754.3
3301904530	Of other ginseng	20
3301904700	Of natural lacquer	8
3501	Casein, caseinates and other casein derivatives; casein glues.	
350190	Other	
3501901	Caseinates and other casein derivatives	
35019011	Caseinates	
3501901110	For manufacturing coffee creamer	8
3501901190	Other	20
3501901200	Other casein derivatives	20
3501902000	Casein glues	20

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

68

HS code	Description of products	MFN rate applied (2019)
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	
350510	Dextrins and other modified starches	
3505101000	Dextrins	8
3505102000	Soluble starch (amylogen)	8
3505103000	Roasted starches (in Market Access Quota)	8
3505103000	Roasted starches (out of Market Access Quota)	385.7
35051040	Pregelatinised or swelling starch	
3505104010	For food (in Market Access Quota)	8
3505104010	For food (out of Market Access Quota)	385.7
3505104090	Other (in Market Access Quota)	8
3505104090	Other (out of Market Access Quota)	385.7
35051050	Etherified or esterified starches	
3505105010	For food (in Market Access Quota)	8
3505105010	For food (out of Market Access Quota)	385.7
3505105090	Other (in Market Access Quota)	8
3505105090	Other (out of Market Access Quota)	385.7
35051090	Other	
3505109010	For food (in Market Access Quota)	8
3505109010	For food (out of Market Access Quota)	385.7
3505109090	Other (in Market Access Quota)	8
3505109090	Other (out of Market Access Quota)	385.7
350520	Glues	
3505201000	Starch glues (in Market Access Quota)	8
3505201000	Starch glues (out of Market Access Quota)	201.2
3505202000	Dextrin glues (in Market Access Quota)	8
3505202000	Dextrin glues (out of Market Access Quota)	201.2
3505209000	Other (in Market Access Quota)	8
3505209000	Other (out of Market Access Quota)	201.2
4412	Plywood, veneered panels and similar laminated wood.	
44123	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:	
441231	With at least one outer ply of tropical wood	
4412313000	Of a thickness less than 6 mm but not less than 4 mm	8
44123140	Of a thickness less than 10 mm but not less than 6 mm	
441231401	Of a thickness less than 8mm but not less than 6mm	
4412314011	With at least one outer ply of tropical wood specified in National Note 1 to this chapter	8
4412314019	Other	8
4412314019	Other (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
441231402	Of a thickness less than 10mm but not less than 8mm	
4412314021	With at least one outer ply of tropical wood specified in National Note 1 to this chapter	8
4412314021	With at least one outer ply of tropical wood specified in National Note 1 to this chapter (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10

HS code	Description of products	MFN rate applied (2019)
4412314029	Other	8
4412314029	Other (With at least one outer ply not of non-coniferous wood among tropical wood other than specified in National Note 1 to this chapter)	10
44123150	Of a thickness less than 12 mm but not less than 10 mm	
4412315010	With at least one outer ply of tropical wood specified in National Note 1 to this chapter	8
4412315010	With at least one outer ply of tropical wood specified in National Note 1 to this chapter (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
4412315090	Other	8
4412315090	Other (With at least one outer ply not of non-coniferous wood among tropical wood other than specified in National Note 1 to this chapter)	10
44123160	Of a thickness less than 15 mm but not less than 12 mm	
4412316010	With at least one outer ply of tropical wood specified in National Note 1 to this chapter	8
4412316010	With at least one outer ply of tropical wood specified in National Note 1 to this chapter (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
4412316090	Other	8
4412316090	Other (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
44123170	Of a thickness not less than 15 mm	
4412317010	With at least one outer ply of tropical wood specified in National Note 1 to this chapter	8
4412317010	With at least one outer ply of tropical wood specified in National Note 1 to this chapter (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
4412317090	Other	8
4412317090	Other (With at least one outer ply not of non-coniferous wood among tropical wood other than specified in National Note 1 to this chapter)	10
441233	Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.)	
4412333000	Of a thickness less than 6 mm but not less than 4 mm	8
44123340	Of a thickness less than 10 mm but not less than 6 mm	
4412334010	Of a thickness less than 8 mm but not less than 6 mm	8
4412334010	Of a thickness less than 8 mm but not less than 6mm (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
4412334020	Of a thickness less than 10 mm but not less than 8mm	8
4412334020	Of a thickness less than 10 mm but not less than 8mm (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
4412335000	Of a thickness less than 12 mm but not less than 10 mm	8
4412335000	Of a thickness less than 12 mm but not less than 10 mm (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
4412336000	Of a thickness less than 15 mm but not less than 12 mm	8
4412336000	Of a thickness less than 15 mm but not less than 12 mm (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
4412337000	Of a thickness not less than 15 mm	8
4412337000	Of a thickness not less than 15 mm (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

70

HS code	Description of products	MFN rate applied (2019)
441234	Other, with at least one outer ply of non-coniferous wood not specified under Subheading 4412.33	
4412343000	Of a thickness less than 6 mm but not less than 4 mm	8
44123440	Of a thickness less than 10 mm but not less than 6 mm	
4412344010	Of a thickness less than 8 mm but not less than 6 mm	8
4412344010	Of a thickness less than 8 mm but not less than 6 mm (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
4412344020	Of a thickness less than 10 mm but not less than 8 mm	8
4412344020	Of a thickness less than 10 mm but not less than 8 mm (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
4412345000	Of a thickness less than 12 mm but not less than 10 mm	8
4412345000	Of a thickness less than 12 mm but not less than 10 mm (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
4412346000	Of a thickness less than 15 mm but not less than 12 mm	8
4412346000	Of a thickness less than 15 mm but not less than 12 mm (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
4412347000	Of a thickness not less than 15 mm	8
4412347000	Of a thickness not less than 15 mm (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
44129	Other:	
441294	Blockboard, laminboard and battenboard	
4412941000	Blockboard	8
4412942000	Laminboard	8
4412943000	Battenboard	8
441299	Other	
4412994	With at least one outer ply of tropical wood	
4412994100	Plywood	8
4412994100	Plywood (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
44129949	Other laminated wood	
441299491	Floorboard	
4412994911	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10
4412994919	Other	8
441299499	Other	
4412994991	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10
4412994999	Other	8
4412995	Other, with at least one outer ply of non-coniferous wood	
4412995100	Plywood	8
4412995100	Plywood (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
44129959	Other laminated wood	
441299591	Floorboard	
4412995911	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10
4412995919	Other	8
441299599	Other	

HS code	Description of products	MFN rate applied (2019)
4412995991	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10
4412995999	Other	8
4412996	Other, with both outer ply of coniferous wood	
4412996100	Plywood	8
4412996100	Plywood (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
44129969	Other laminated wood	
441299691	Floorboard	
4412996911	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10
4412996919	Other	8
441299699	Other	
4412996991	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10
4412996999	Other	8
4412999	Other	
4412999100	Plywood	8
4412999100	Plywood (Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness)	10
44129999	Other laminated wood	
441299991	Floorboard	
4412999911	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10
4412999919	Other	8
441299999	Other	
4412999991	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10
4412999999	Other	8
5001000000	Silk-worm cocoons suitable for reeling. (in Market Access Quota)	2
5001000000	Silk-worm cocoons suitable for reeling. (out of Market Access Quota)	51% or 5,276 won/kg., whichever is the greater
500200	Raw silk (not thrown)	
50020010	White silk	
5002001020	More than 20 decitex but not more than 25.56 decitex (in Market Access Quota)	8
5002001020	More than 20 decitex but not more than 25.56 decitex (out of Market Access Quota)	51.7% or 17,215 won/kg., whichever is the greater
5002001030	More than 25.56 decitex but not more than 28.89 decitex (in Market Access Quota)	8
5002001030	More than 25.56 decitex but not more than 28.89 decitex (out of Market Access Quota)	51.7% or 17,215 won/kg., whichever is the greater
5002001040	More than 28.89 decitex but not more than 36.67 decitex (in Market Access Quota)	8

HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA
In favour of least developed countries

72

HS code	Description of products	MFN rate applied (2019)
5002001040	More than 28.89 decitex but not more than 36.67 decitex (out of Market Access Quota)	51.7% or 17,215 won/kg., whichever is the greater
5002001050	More than 36.67 decitex (in Market Access Quota)	8
5002001050	More than 36.67 decitex (out of Market Access Quota)	51.7% or 17,215 won/kg., whichever is the greater
6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	
62011	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
620113	Of man-made fibres	
62019	Other:	
620193	Of man-made fibres	
6201932000	Of artificial fibres	13
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	
62029	Other:	
620293	Of man-made fibers	
6202932000	Of artificial fibres	13
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
62079	Other:	
620799	Of other textile materials	
62079930	Of man-made fibres	
6207993010	Of synthetic fibres	13
6207993020	Of artificial fibres	13
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.	
8456500000	Water-jet cutting machines	8

Annex 3

Certificate of origin

Certificate of Origin – Front

1. Exporter (business name, address, country)		Reference No.		<p style="text-align: center;">Certificate of Origin for Preferential Tariff for Least Developed Countries</p> <p style="text-align: center;">(Combined declaration and certificate)</p> Issued in (country) <p style="text-align: right;">See notes overleaf</p>	
2. Importer (business name, address, country)		4. For official use			
3. Means of transport and route			4. For official use		
5. HS code	6. Marks and numbers of packages	7. Number and kind of packages: description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Declaration by the exporter The undersigned hereby declared that the above details and statements are correct; that all the goods were produced in (country) and that they comply with the origin requirements specified in the Presidential Decree on Preferential Tariff for Least Developed Countries. Place and date, signature of authorized signatory			12. Certificate It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct Place and date, signature and stamp of certifying authority		

Certificate of Origin - Notes overleaf

NOTES

1. General conditions

To qualify for preference, products must:

- (a) Fall within a description of products eligible for preference according to the Presidential Decree on Preferential Tariff for Least-Developed Countries of the Republic of Korea; and
- (b) Comply with the rules of origin set out in Article 5 of the Presidential Decree on Preferential Tariff for Least Developed Countries. Each article in a consignment must qualify separately in its own right; and
- (c) Be consigned directly from the country of exportation to the Republic of Korea. However, the followings are considered as consigned from the country of exportation to the Republic of Korea:
 - (i) If it is proved that the product just passes through a non-originating territory for geographical reasons or is transshipped or temporarily stored in a bonded area of a non-originating territory; or
 - (ii) The products re-exported into Korea after exported to a non-originating territory for display at exhibitions or fairs.

2. Entries to be made in box 8

Preferential products must be wholly or partly produced or obtained in the exporting country in accordance with the origin requirements set out in paragraph 1 and 2 of Article 5 of the Presidential Decree on Preferential Tariff for Least-Developed Countries.

- (a) wholly produced or obtained products: enter the letter "**A**" in box 8.
- (b) products not wholly produced or obtained: enter the letter "**B**" in box 8.

Entry of letter "**B**" should be followed by the sum of the value of inputs originating from other countries than the exporting country or of undetermined origin, expressed as a percentage of the F.O.B. price of the exported products (example "**B** 40 per cent").

Annex 4

**Regulations on Providing
Preferential Tariff Treatment to
Least Developed Countries**

REGULATIONS ON PROVIDING PREFERENTIAL TARIFF TREATMENT TO LEAST DEVELOPED COUNTRIES

[Enforcement Date 1 July 2019]

[Presidential Decree No.29934, 1 July 2019, Partial Amendment]

Article 1 (Purpose)

The purpose of this Decree is to prescribe matters necessary for according preferential tariffs to the least-developed countries pursuant to Article 76 (3) of the Customs Act.

Article 2 (Least-Developed Countries)

"Least-developed countries" in this Decree, means the countries specified in attached Table 1.

Article 3 (Goods subject to Preferential Tariffs and Tariff Rates)

Goods subject to preferential tariffs and the preferential tariff rates applicable thereto shall be as specified in attached Table 2: Provided, That preferential tariff rates may be applied to the goods with a minimum market access quantity set in accordance with the Regulations on Tariff Concessions in the Framework of the World Trade Organization Agreement, etc., to the extent of such quantity.

Article 4 (Relief of Domestic Industrial Damage)

- (1) Where importation of specific goods increases among goods subject to preferential tariff, and causes or is likely to cause serious damage to the domestic industry producing the same goods or goods that directly compete with such specific goods, and therefore it is necessary to prevent such damage, the head of a relevant central administrative agency or an interested party may request the Minister of Strategy and Finance to suspend applying a preferential tariff to the relevant goods.
- (2) The head of a relevant central administrative agency or an interested party intending to request the suspension of a preferential tariff pursuant to paragraph (1), shall submit the following data to the Minister of Strategy and Finance:
 1. Item number, item name, specification, use, and substitute of the relevant goods;
 2. Raw materials used to manufacture the relevant goods; description of manufacturing process of products made from the relevant goods; and use of such products;
 3. Records of and plans for the supply and demand during the immediately preceding year and for the year immediately following the relevant year;
 4. Monthly import prices and import volumes from each major country during the past year;
 5. Monthly ex-factory prices and volumes of release from warehouses of each major domestic manufacturer over the past year;
 6. Details of damage to the domestic industry and suspension period of application;
 7. Other data evidencing that damage is inflicted or is likely to be inflicted on the domestic industry.
- (3) Except in extenuating circumstances, the Minister of Strategy and Finance shall examine whether any ground exists to suspend a preferential tariff, within 15 days from the date the measures are requested pursuant to paragraph (1).
- (4) If the Minister of Strategy and Finance finds it necessary to suspend a preferential tariff as a result of the examination conducted pursuant to paragraph (3), he/she shall determine the suspension of the application of preferential tariff without delay and publicly notify such fact.
- (5) The suspension of a preferential tariff shall take effect on the date it is publicly notified under paragraph (4).

Article 5 (Provisions on Country of Origin)

- (1) Goods eligible for the application of preferential tariff, shall be goods wholly produced in or obtained from the exporting country. In such cases, the following goods shall be construed as goods fully produced in or obtained from the exporting country:
 1. Raw materials or minerals extracted from the soil, water, sea floor or mines of the exporting country;
 2. Agricultural and forest products harvested in the exporting country;
 3. Animals raised in the exporting country and products obtained from such animals;
 4. Goods obtained through hunting or fishery in the exporting country;
 5. Marine products collected from international waters by a vessel of the exporting country and the products produced or processed therefrom. In such cases, "vessel of the exporting country" means a vessel registered in the exporting country and at least 60 percent of the value of which is owned by the people, the government, or the enterprises, associations, etc. registered in the exporting country;
 6. Used goods collected in the exporting country, for the purpose of recovering raw materials;
 7. Wastes and scrap materials derived from the manufacturing process in the exporting country;
 8. Goods exclusively produced in the exporting country using the materials prescribed in subparagraphs 1 through 7 as their raw materials.
- (2) In cases of goods finally manufactured or processed in the territory of the exporting country with raw materials produced in countries other than the exporting country or of undetermined countries of origin, a preferential tariff shall apply only where the price of the relevant raw materials does not exceed 60 percent of the FOB price of the final product. In such cases, when the final product contains any raw material produced in the Republic of Korea, the price of such raw material shall be excluded from the price calculation of the raw material.
- (3) The price of the raw materials referred to in paragraph (2) shall be calculated in the following order:
 1. The price as at the time they are imported by the exporting country (including freight and insurance premium);
 2. The confirmed price initially paid in the exporting country.
- (4) Any person who wishes to be accorded preferential tariff treatment shall submit a certificate of origin in the attached form, issued by the exporting government, or by an institution designated by the government, of the exporting country.
- (5) Except as otherwise expressly provided for in paragraphs (1) through (4), Article 236 of the Enforcement Decree of the Customs Act shall apply mutatis mutandis to the recognition of countries of origin.

Addenda "Presidential Decree No. 27759, Dec. 30, 2016"

Article 1 (Enforcement Date). This Decree shall enter into force on January 1, 2017.

Article 2 (Applicability to Goods subject to Preferential Tariff, and Tariff Rates). The amended provisions of attached Table 2 shall apply to the goods, the import declaration on which is filed after this Decree enters into force.

Addenda "Presidential Decree No. 29934, Jul. 1, 2019"

Article 1 (Enforcement Date). This Decree shall enter into force on July 1, 2019.

Article 2 (Applicability to Changes in Least-Developed Countries). The amended provisions of attached Table 1 shall apply to the goods, the import declaration on which is filed after this Decree enters into force.

