

APPENDIX

IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
 - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)¹; and
 - (b) **period** means the period of time during which Korea imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by Korea.

2. For greater certainty, the 10-digit codes of the tariff classification number of Korea and their product descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of Korea.

HSK 2014	Product Description	Period
0304.75.00.00	Alaska Pollack (<i>Theragra chalcogramma</i>)	From year 1 onwards
0304.83.10.00	Plaice	From year 1 onwards
0304.87.10.00	Bluefin tunas	From year 1 onwards
0304.87.90.00	Other	From year 1 onwards
0304.89.10.00	Of conger-eel	From year 1 onwards
0304.91.90.00	Other	From year 1 onwards
0304.99.10.00	Frozen fish surimi	From year 1 onwards
0305.51.00.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	From year 1 onwards
0305.59.30.00	Alaska pollack	From year 1 onwards
0307.19.30.00	Salted or in brine	From year 1 onwards
0307.59.90.00	Other	From year 1 onwards
0307.79.30.20	Baby clams	From year 1 onwards
0307.99.11.00	Adductors of shell fish	From year 1 onwards
0307.99.21.00	Adductors of shell fish	From year 1 onwards
0404.10.10.11	For feeding	From year 1 onwards
0404.10.21.21	For feeding	From year 1 onwards
0404.10.21.31	For feeding	From year 1 onwards
0404.10.21.91	For feeding	From year 1 onwards
0406.10.10.10	Mozzarella cheese	From year 1 onwards
0406.90.10.00	Cheddar cheese	From year 1 onwards
0507.90.11.10	In whole	From year 1 onwards
0507.90.11.90	Other	From year 1 onwards
0507.90.12.00	Antlers	From year 1 onwards
0710.29.00.00	Other	From year 1 onwards

¹ For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

HSK 2014	Product Description	Period
0712.32.00.00	Wood ears (<i>Auricularia spp.</i>)	From year 1 onwards
0712.90.20.70	Taro stems	From year 1 onwards
0805.50.20.20	Citrus latifolia	From year 1 onwards
0811.90.90.00	Other	From year 1 onwards
0813.40.90.00	Other	From year 1 onwards
0902.30.00.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	From year 1 onwards
0902.40.00.00	Other black tea (fermented) and other partly fermented tea	From year 1 onwards
1206.00.00.00	Sunflower seeds, whether or not broken	From year 1 onwards
1212.21.20.90	Other	From year 1 onwards
2001.90.90.50	Rakkyo	From year 1 onwards
2003.10.40.00	Cultivated mushrooms (<i>Agaricus bisporus</i>)	From year 1 onwards
2005.51.90.00	Other	From year 1 onwards
2005.59.90.00	Other	From year 1 onwards
2005.91.00.00	Bamboo shoots	From year 1 onwards
2007.99.10.00	Jams, fruit jellies and marmalades	From year 1 onwards
2008.11.10.00	Peanut butter	From year 1 onwards
2008.19.20.00	Coconut	From year 1 onwards
2008.19.90.00	Other	From year 1 onwards
2008.99.90.00	Other	From year 1 onwards
2009.29.00.00	Other	From year 1 onwards
2103.20.10.00	Tomato ketchup	From year 1 onwards
2306.90.10.00	Of sesamum seeds	From year 1 onwards
2309.90.10.91	Of milk replacer	From year 1 onwards
2309.90.20.10	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)	From year 1 onwards
2309.90.20.20	Chiefly on the basis of flavourings	From year 1 onwards
2309.90.20.99	Other	From year 1 onwards
2309.90.90.90	Other	From year 1 onwards
2815.20.00.00	Potassium hydroxide (caustic potash)	From year 1 onwards
2909.49.90.00	Other	From year 1 onwards
3304.99.10.00	Skin care cosmetics	From year 1 onwards
3824.90.71.00	Metal plating preparations	From year 1 onwards
3824.90.76.00	Liquid crystal preparations	From year 1 onwards
3824.90.90.90	Other	From year 1 onwards
3919.90.00.00	Other	From year 1 onwards
3920.99.90.90	Other	From year 1 onwards
3926.90.10.00	Parts for use in machinery and mechanical appliances	From year 1 to year 19
4411.94.90.00	Other	From year 1 onwards
4412.94.10.00	Blockboard	From year 1 onwards
4412.94.20.00	Laminboard	From year 1 onwards

HSK 2014	Product Description	Period
4412.99.10.11	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	From year 1 onwards
4412.99.10.31	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	From year 1 onwards
6907.10.10.00	Of porcelain or china	From year 1 onwards
6907.10.90.00	Other	From year 1 onwards
6908.90.10.00	Of porcelain or china	From year 1 onwards
6910.10.30.00	Water closet pans	From year 1 onwards
6914.90.10.00	Flower-pots	From year 1 onwards
6914.90.90.00	Other	From year 1 onwards
7007.19.10.00	Not more than 8 mm in thickness	From year 1 onwards
7007.21.10.00	Not more than 12 mm in total thickness, including film thickness	From year 1 to year 19
7008.00.00.00	Multiple-walled insulating units of glass	From year 1 onwards
8404.90.90.00	Other	From year 1 onwards
8406.81.30.00	Of an output exceeding 300 MW	From year 1 onwards
8406.90.90.00	Other	From year 1 onwards
8408.90.90.30	Internal combustion engines for heading 84.29	From year 1 onwards
8409.91.10.00	For vehicles of Chapter 87	From year 1 onwards
8409.99.20.00	For vehicles of Chapter 87	From year 1 onwards
8411.82.90.90	Other	From year 1 onwards
8411.99.90.00	Other	From year 1 onwards
8413.81.90.00	Other	From year 1 onwards
8414.59.90.00	Other	From year 1 onwards
8414.80.92.30	Of a power not less than 373 kW	From year 1 onwards
8454.20.00.00	Ingot moulds and ladles	From year 1 onwards
8454.30.10.10	Die-casting machines	From year 1 onwards
8467.29.00.00	Other	From year 1 onwards
8477.10.20.00	For plastic-industry	From year 1 onwards
8477.80.00.00	Other machinery	From year 1 onwards
8479.50.90.00	Other	From year 1 onwards
8479.89.90.92	Surface mount machines for electronic parts	From year 1 onwards
8479.89.90.99	Other	From year 1 onwards
8479.90.90.90	Other	From year 1 onwards
8483.40.90.90	Other	From year 1 onwards
8537.10.20.00	Control panels	From year 1 onwards
8702.90.20.10	New	From year 1 onwards
8703.90.90.00	Other	From year 1 onwards
9001.20.00.00	Sheets and plates of polarising material	From year 1 onwards