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 (Theragra | From year 1 onwards |
| | chalcogramma) | |
| 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 (Gadus morhua, Gadus ogac, | From year 1 onwards |
| | Gadus macrocephalus) | |
| 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.

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| HSK 2014 | Product Description | Period |
|--------------------------------|--|---|
| 0712.32.00.00 | Wood ears (Auricularia spp.) | 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 | From year 1 onwards |
| | fermented tea, in immediate | , |
| | packings of a content not | |
| | exceeding 3 kg | |
| 0902.40.00.00 | Other black tea (fermented) and | From year 1 onwards |
| | other partly fermented tea | |
| 1206.00.00.00 | Sunflower seeds, whether or not | From year 1 onwards |
| 12122122 | broken | |
| 1212.21.20.90 | Other | From year 1 onwards |
| 2001.90.90.50 | Rakkyo | From year 1 onwards |
| 2003.10.40.00 | Cultivated mushrooms (Agaricus | From year 1 onwards |
| 0005 54 00 00 | bisporus) | |
| 2005.51.90.00 | Other Other | From year 1 onwards |
| 2005.59.90.00 | Bamboo shoots | From year 1 onwards |
| 2005.91.00.00 | | From year 1 onwards |
| 2007.99.10.00 | Jams, fruit jellies and marmalades Peanut butter | From year 1 onwards |
| 2008.11.10.00 | Coconut | From year 1 onwards |
| 2008.19.20.00 | Other | From year 1 onwards |
| 2008.19.90.00 2008.99.90.00 | Other | From year 1 onwards 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 | From year 1 onwards |
| 2000.00.20.10 | substances or minerals (excluding | 1 Tom your 1 onwards |
| | chiefly on the basis of micro- | |
| | minerals) | |
| 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 | From year 1 onwards |
| | potash) | - |
| 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 | From year 1 to year 19 |
| | mechanical appliances | |
| 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 | From year 1 onwards |
| | 6 mm, with each ply not exceeding | |
| | 6 mm thickness | |
| 4412.99.10.31 | Of a whole thickness not less than | From year 1 onwards |
| | 6 mm, with each ply not exceeding | , |
| | 6 mm thickness | |
| 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 | From year 1 to year 19 |
| | thickness, including film thickness | |
| 7008.00.00.00 | Multiple-walled insulating units of | From year 1 onwards |
| | glass | - |
| 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 | From year 1 onwards |
| | heading 84.29 | |
| 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 | From year 1 onwards |
| | electronic parts | |
| 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 |