

SOUTH KOREA DUTIES BREAKDOWN

12/5/2025

The parties agreed that where the “regular”, MFN duty rate on a good is less than 15%, then the aggregate duty rate of the MFN rate plus the reciprocal rate for that product caps at 15%. If the MFN rate is greater than 15%, then the aggregate rate is whatever that higher MFN rate is. See Q3 on our latest [FAQ sheet](#) for more information.

Product	Tariff Classification	"Regular" Customs Duty	Reciprocal Tariffs	Total Duty	
Optical Products					
Contact Lenses	9001.30.00	2%	15%	15%	
Glass lenses, optically worked and unmounted	9001.40.00	2%	15%	15%	
Plastic lenses, optically worked and unmounted	9001.50.00	2%	15%	15%	
Plastic frames or mountings	9003.11.00	2.50%	15%	15%	
Non-plastic frames or mountings	9003.19.00	free	15%	15%	
Parts of frames and mountings	9003.90.00	2.50%	15%	15%	
Sunglasses	9004.10.00	2%	15%	15%	
OTC reading glasses	9004.90.00	2.50%	15%	15%	
Complete eyeglasses	9004.90.00	2.50%	15%	15%	
Goggles	9004.90.00	2.50%	15%	15%	
Safety glasses	9004.90.00	2.50%	15%	15%	
Binoculars	9005.10.00	free	15%	15%	
Optical telescopes, including monoculars	9005.80.40	6%	15%	15%	
Cases					
Eyeglass case with an outer surface of leather or composition leather, other than reptile leather	4202.31.60	8%	15%	15%	
Eyeglass case with an outer surface of reinforced or laminated plastic sheeting	4202.32.10	12.1¢/Kg + 4.6%	15%	12.1¢/Kg+15%	
Eyeglass case with an outer surface of plastic sheeting other than reinforced or laminated plastic sheeting	4202.32.20	20%	15%	20%	
Eyeglass case with an outer surface of textile materials, man-made fibers.	4202.32.93	17.60%	15%	17.60%	
Production Equipment					
Lens grinding equipment; lens generators; lens finding machines; lens polishers; lens edgers	8465.93.00	3.10%	15%	15%	
Lens finishing equipment; lens layout equipment; lens tinting equipment; lens coating equipment	8479.89.95	2.50%	15%	15%	
CAD/CAM Milling Systems	8459.61.00	4.20%	15%	15%	
CNC Milling Systems	8459.61.00	4.20%	15%	15%	