| CN 2017 | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | As from 16th year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0305 69 | -- Other | | | | | | | | | | | | | | | | | | | |
| 0305 69 30 | --- Atlantic halibut (*Hippoglossus hippoglossus*) | 15.0 % | B15 | | 14.1 % | 13.1 % | 12.2 % | 11.3 % | 10.3 % | 9.4 % | 8.4 % | 7.5 % | 6.6 % | 5.6 % | 4.7 % | 3.8 % | 2.8 % | 1.9 % | 0.9 % | 0.0 % |
| 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 | | | | | | | | | | | | | | | | | | | |
| | - Frozen | | | | | | | | | | | | | | | | | | | |
| 0306 12 | -- Lobsters (*Homarus* spp.) | | | | | | | | | | | | | | | | | | | |
| 0306 12 90 | --- Other | 16.0 % | B15 | | 15.0 % | 14.0 % | 13.0 % | 12.0 % | 11.0 % | 10.0 % | 9.0 % | 8.0 % | 7.0 % | 6.0 % | 5.0 % | 4.0 % | 3.0 % | 2.0 % | 1.0 % | 0.0 % |
| 0306 17 | -- Other shrimps and prawns | | | | | | | | | | | | | | | | | | | |