Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other than Nishin (*Clupea spp.*), Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) or Samma (*Cololabis spp.*)	10.5%	E7	
03.06	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:			
ex.0306.14	-- Crabs:			
	Swimming crabs (*Portunus spp.*)	4.0%	E5	
	- Live, fresh or chilled:			
ex.0306.33	-- Crabs:			
	Swimming crabs (*Portunus spp.*)	4.0%	E5	
	- Other:			
0306.93	-- Crabs:			
	Smoked	7.2%	E5	
	Other	10.0%	E7	
03.07	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.			
	- Oysters:			
ex.0307.19	-- Other:			
	Smoked:			
	Adductors of shellfish	6.7%	E3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Scallops, including queen scallops, of the genera *Pecten*, *Chlamys* or *Placopecten*:			
ex.0307.29	-- Other:			
	Smoked	6.7%	E3	
	- Mussels (*Mytilus spp.*, *Perna spp.*):			
0307.31	-- Live, fresh or chilled	7.0%	E7	
0307.32	-- Frozen	7.0%	E5	
ex.0307.39	-- Other:			
	Smoked:			
	Adductors of shellfish	6.7%	E3	
	- Clams, cockles and ark shells (families *Arcidae*, *Arcticidae*, *Cardiidae*, *Donacidae*, *Hiatellidae*, *Mactridae*, *Mesodesmatidae*, *Myidae*, *Semelidae*, *Solecurtidae*, *Solenidae*, *Tridacnidae* and *Veneridae*):			
ex.0307.72	-- Frozen:			
	Adductors of shellfish		X	
	Hard clam	3.5%	E5	
	Other:			
	Baby clam	7.0%	E7	
ex.0307.79	-- Other:			
	Smoked:			
	Adductors of shellfish	6.7%	E3	
	- Abalone (*Haliotis spp.*) and stromboid conchs (*Strombus spp.*):			
ex.0307.88	-- Other stromboid conchs (*Strombus spp.*):			
	Smoked	6.4%	E5	
	- Other, including flours, meals and pellets, fit for human consumption:			
ex.0307.91	-- Live, fresh or chilled:			
	Adductors of shellfish		X	
	Other:			