Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	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.*) and Samma (*Cololabis spp.*)		X	
	Other	10.5%	B10	
	- Smoked fish, including fillets:			
0305.41	-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		X	
0305.42	-- Herrings (*Clupea harengus*, *Clupea pallasii*)	10%	B10	
0305.49	-- Other	10%	B10	
	- Dried fish, whether or not salted but not smoked:			
0305.51	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)		X	
0305.59	-- Other		X	
	- Fish, salted but not dried or smoked and fish in brine:			
0305.61	-- Herrings (*Clupea harengus*, *Clupea pallasii*)		X	
0305.62	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)		X	
0305.63	-- Anchovies (*Engraulis spp.*)		X	
0305.69	-- Other		X	
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; 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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
0306.11	-- Rock lobster and other sea crawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*)		A	
0306.12	-- Lobsters (*Homarus spp.*)		A	
0306.13	-- Shrimps and prawns		A	
0306.14	-- Crabs:			
	Swimming crabs (*Portunus spp.*)	4%	B10	
	Other		X	
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	Ebi		A	
	Other	7%	B10	
	- Not frozen:			
0306.21	-- Rock lobster and other sea crawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*):			
	Live, fresh or chilled		A	
	Other	5%	B10	
0306.22	-- Lobsters (*Homarus spp.*):			
	Live, fresh or chilled		A	
	Other	5%	B10	
0306.23	-- Shrimps and prawns:			
	Live, fresh or chilled		A	
	Other	5%	B10	
0306.24	-- Crabs		X	
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	Live, fresh or chilled:			
	Ebi		A	
	Other	7%	B10	
	Other:			
	Ebi	5%	B10	