| Column 1 Tariff item number | Column 2 Description of products | Column 3 Base Rate | Column 4 Category | Column 5 Note |
|---|---|---|---|---|
| 03.07 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption. | 10% | B10 | |
| 0307.10 | - Oysters | | X | |
| | - Scallops, including queen scallops, of the genera *Pecten*, *Chlamys* or *Placopecten*: | | | |
| 0307.21 | -- Live, fresh or chilled | | X | |
| 0307.29 | -- Other | | X | |
| | - Mussels (*Mytilus spp.*, *Perna spp.*): | | | |
| 0307.31 | -- Live, fresh or chilled | | X | |
| 0307.39 | -- Other | | X | |
| | - Cuttle fish (*Sepia officinalis*, *Rossia macrosoma*, *Sepiola spp.*) and squid (*Ommastrephes spp.*, *Loligo spp.*, *Notodcarus spp.*, *Sepioteuthis spp.*): | | | |
| 0307.41 | -- Live, fresh or chilled | | X | |
| 0307.49 | -- Other | | X | |
| | - Octopus (*Octopus spp.*): | | | |
| 0307.51 | -- Live, fresh or chilled | | X | |
| 0307.59 | -- Other: | | | |
| | Frozen | 7% | B10 | |
| | Other | 10% | B10 | |
| 0307.60 | - Snails, other than sea snails: | | | |
| | Live, fresh, chilled or frozen | 7% | B10 | |
| | Other | 10% | B10 | |
| | - Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: | | | |
| 0307.91 | -- Live, fresh or chilled: | | | |
| | Live aquatic invertebrates other than crustaceans or molluscs | | | |
| | Adductors of shellfish, cuttle fish and squid | | A | X |
| | Other: | | | |
| | Hard clam | | X | X |
| | Other: | | | |
| | Akagai ((bloody clam), live), sea urchins and abalone | | X | X |
| | Jellyfish | 7% | B10 | |
| | Other: | | | |
| | Baby clam and fresh water clam | | X | X |
| | Other: | | | |
| | Molluscs | | X | X |
| | Other | 7% | B10 | |
| 0307.99 | -- Other: | | | |
| | Frozen: | | | |
| | Sea urchins, jellyfish and sea cucumbers: | | | |
| | Sea urchins | | X | X |
| | Other | 7% | B10 | |
| | Other: | | | |
| | Sea urchins, jellyfish and sea cucumbers: | | | |
| | Sea urchins | | X | X |
| | Other | 7% | B10 | |
| | Other | | X | X |
| Chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included | | | |
| 04.01 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter. | | | X |