Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	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	4%	B5	
0306.22	-- Lobsters (*Homarus spp.*):			
	Live, fresh or chilled		A	
	Other	4%	B10	
0306.23	-- Shrimps and prawns		A	
0306.24	-- Crabs:			
	Live, fresh or chilled:			
	King crabs (*Paralithodes spp.*), tanner crabs (*Chionoecetes spp.*), horsehair crabs (*Erimacrus spp.*) and mitten crabs (*Eriocheir spp.*)		R	
	Other	4%	B5	
	Other		R	
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	4%	B5	
	Other	10%	B5	
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.			
0307.10	- Oysters:			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Live, fresh, chilled or frozen			
	Other	10.5%	B10	
	- 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	7%	B5	
0307.39	-- Other:			
	Frozen	7%	B5	
	Other	10%	B10	
	- Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligo spp., Notodarus spp., Sepioteuthis spp.*):			
0307.41	-- Live, fresh or chilled		X	
0307.49	-- Other		X	
	-- Octopus (*Octopus spp.*):			
0307.51	-- Live, fresh or chilled		R	
0307.59	-- Other:			
	Frozen	5%	B5	
	Other	10%	B7	
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		A	
	Adductors of shellfish, cuttle fish and squid		X	