Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Hard clam		R	
	Other:			
	Akagai ((bloody clam), live), sea urchins and abalone		R	
	Jellyfish	7%	B7	
	Other:			
	Baby clam	7%	B5	
	Fresh water clam		R	
	Other:			
	Molluscs		X	
	Other	7%	B10	
0307.99	-- Other:			
	Frozen:			
	Adductors of shellfish, cuttle fish and squid		X	
	Sea urchins, jellyfish and sea cucumbers:			
	Sea urchins		R	
	Jellyfish	7%	B7	
	Other	7%	B5	
	Other:			
	Hard clam	3.5%	B5	
	Other:			
	Abalone	7%	B10	
	Baby clam	7%	B5	
	Fresh water clam		R	
	Other		X	
	Other:			
	Adductors of shellfish, cuttle fish and squid		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Sea urchins, jellyfish and sea cucumbers:			
	Sea urchins		R	
	Jellyfish	7%	B7	
	Other	7%	B10	
	Other:			
	Hard clam, salted or in brine	5.3%	B5	
	Other:			
	Hard clam, dried	9%	B10	
	Other		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	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		X	
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:			
0402.21	-- Not containing added sugar or other sweetening matter		X	
0402.29	-- Other		X	
	- Other:			
0402.91	-- Not containing added sugar or other sweetening matter:			
	Of a fat content, by weight, exceeding 7.5%:			
	Whipped cream in pressurized containers		R	
	Other		X	
	Other		X	