Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	7.2%	B5	
1605.20	- Shrimps and prawns:			
	Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine		A	
	Other:			
	Containing rice		X	
	Other		A	
1605.30	- Lobster:			
	Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine		R	
	Other	5%	B3	
1605.40	- Other crustaceans:			
	Ebi:			
	Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	3.2%	B3	
	Other	5%	B3	
	Other	7.2%	B5	
1605.90	- Other:			
	Smoked:			
	Cuttle fish, squid, scallops and adductors of shellfish	6.7%	B5	
	Other	6.4%	B5	
	Other:			
	Cuttle fish, squid and jellyfish:			
	Cuttle fish and squid:			
	In airtight containers		X	
	Other:			
	Containing rice		X	
	Other	10.5%	P	(d)
	Jellyfish	8%	B5	
	Sea cucumbers and sea urchins	8%	B5	
	Other:			
	Abalones		R	
	Scallops	7.2%	B5	
	Other molluscs:			
	In airtight containers		R	
	Other	7.2%	B3	
	Other	7.2%	B10	
Chapter 17	Sugars and sugar confectionery			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.		X	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel.			
	- Lactose and lactose syrup:			
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		A	
1702.19	-- Other		A	
1702.20	- Maple sugar and maple syrup		X	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		X	
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar		X	
1702.50	- Chemically pure fructose		A	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		X	