Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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:		
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:		
	Tanner crabs (*Chionoecetes spp.*)		X
	Other	4%	B10
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	4%	B10
0306.22	-- Lobsters (*Homarus spp.*):		
	Live, fresh or chilled		A
	Other	4%	B10
0306.23	-- Shrimps and prawns:		
	Live, fresh or chilled		A
	Other	4%	B10
0306.24	-- Crabs:		
	Live, fresh or chilled:		
	Tanner crabs (*Chionoecetes spp.*)		X
	Other	4%	B10
	Other	10%	B10
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%	B10
	Other	10%	B10
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		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	7%	B10
0307.39	-- Other:		
	Frozen	7%	B10
	Other	10%	B10
	- Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligo spp., Nototodarus 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	5%	B7