Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other		X
1604.30	- Caviar and caviar substitutes:		
	Ikura		X
	Other	4.8%	B10
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.		
1605.10	- Crab		X
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	3.2%	B10
	Other:		
	Containing rice		X
	Other	5.3%	B10
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	3.2%	B10
	Other	5%	B10
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%	B10
	Other	5%	B10
	Other	7.2%	B10
1605.90	- Other:		
	Smoked:		
	Cuttle fish, squid, scallops and adductors of shellfish		X
	Other	6.4%	B10
	Other:		
	Cuttle fish, squid and jellyfish:		
	Cuttle fish and squid		X
	Jellyfish	8%	B10
	Sea cucumbers and sea urchins		X
	Other:		
	Abalones and scallops		X
	Other molluscs:		
	In airtight containers		X
	Other	7.2%	B10
	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 flavouring or colouring 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
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
	Sugar, sugar syrup, artificial honey and caramel		X
	Hi-test molasses:		