Column 1 Tariff Item Number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Live, fresh or chilled:			
	Ebi		A	
	Other	7%	B7	
	Other:			
	Ebi	4%	B5	G
	Other	10%	B7	
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:			
	Live, fresh, chilled or frozen	7%	B3	
	Other	10.5%	B5	
	- 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:			
	Frozen:			
	Mongo ika	3.5%	B5	
	Other	3.5%	P	(5)
	Other		X	
	- Octopus (*Octopus spp.*):			
0307.51	-- Live, fresh or chilled	5%	B3	G
0307.59	-- Other:			
	Frozen	5%	B3	G
	Other	10%	B3	
0307.60	- Snails, other than sea snails:			
	Live, fresh, chilled or frozen	7%	B7	
	Other	10%	B7	
	- 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	
	Other:			
	Hard clam	3.5%	B3	
	Other:			
	Akagai (bloody clam), live	7%	B3	
	Sea urchins and abalone		A	
	Jellyfish	7%	B5	
	Other:			
	Baby clam		A	
	Fresh water clam	7%	B5	
	Other:			
	Molluscs		X	
	Other	7%	B7	
0307.99	-- Other:			
	Frozen:			
	Adductors of shellfish		X	
	Cuttle fish and squid:			