Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
	Mongo ika	3.5%	B5	
	Other:			
	Jumbo flying squid (*Dosidicus gigas*), excluding in the form of powder, meals or pellets, which weighs not less than 1kg, whole or in pieces	5%	B10	*
	Other		X	
	Sea urchins, jellyfish and sea cucumbers:			
	Sea urchins	7%	B3	
	Jellyfish	7%	B5	
	Other	7%	B10	
	Other:			
	Hard clam	3.5%	B5	
	Other:			
	Abalone		A	
	Baby clam and fresh water clam	7%	B5	
	Other:			
	Scallops(*Pectinidae*), other than those of the genera *Pecten*, *Chlamys* or *Placopecten* and queen scallops		X	
	Other	7%	B10	
	Other:			
	Adductors of shellfish, cuttle fish and squid		X	
	Sea urchins, jellyfish and sea cucumbers:			
	Jellyfish	7%	B7	
	Other	7%	B5	
	Other:			
	Hard clam, salted or in brine	5.3%	B5	
	Other:			
	Hard clam, dried	9%	B5	G
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
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 pressurised containers		R	
	Other		X	
	Other		X	
0402.99	-- Other		X	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.		X	
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.		X	
04.05	Butter and other fats and oils derived from milk; dairy spreads.		X	
04.06	Cheese and curd.		X	
0407.00	Birds' eggs, in shell, fresh, preserved or cooked:			
	For hatching		A	
	Other		X	